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Town of Greenland

2014 Annual Report



For the year ended December 31, 2014

TOWN OF GREENLAND

Town Clerk/Tax Coll. Office Hours 431-7111 ext. 1	Monday Tuesday - Friday	10:00 AM - 6:00 PM 8:30 AM - 4:30 PM
Town Office Office Hours 431-7111 430-3761 (Fax)	Monday - Friday	8:30 AM - 4:30 PM
Building Inspector 431-3070 or 431-7111 ext. 107	Monday - Friday	7:30 AM - 4:00 PM
Police Department Office Hours 431-4624 Emergency 911	Monday - Friday	8:30 AM - 3:30 PM
Health Officer	799-0799	
Animal Control Officer	431-4624	
Weeks Library Hours 436-8548 Email: weekspl@comcast.net Website: www.weekslibrary.org Twitter: http://twitter.com/WeeksPubLibrary	Monday - Thursday Friday Saturday	10:00 AM - 8:00 PM 10:00 AM - 5:00 PM 9:00 AM - 1:00 PM

Meetings

<u>Board</u>	<u>Location</u>	<u>Date</u>	<u>Time</u>
Selectmen	Town Office	2 nd & 4th Mondays	7:00PM
Planning Board	Town Office	1 st & 3 rd Thursdays	7:00PM
Zoning Board	Town Office	3 rd Tuesday	7:00PM
Conservation Comm.	Town Office	1 st Tuesday	7:00PM
Library Trustees	Library	2 nd Tues., Childs. Room	4:30PM
Fire Department	Fire Station	2 nd , 3 rd , 4 th Tuesdays	6:30PM
School Board	School	3 rd Monday	6:30PM
Recreation Comm.	School	1 st Monday	7:00PM
Budget Committee	Town Office	As needed / posted	
Mosquito Control	Town Office	As needed / posted	
Cemetery Trustees	Town Office	4 th Tuesday	

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

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Annual Reports

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FOR THE FISCAL YEAR ENDING

DECEMBER 31, 2014

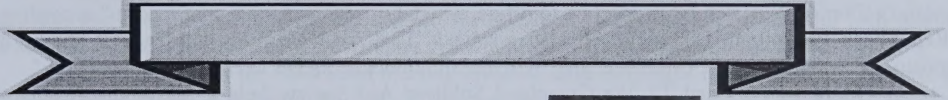
AS COMPILED BY THE TOWN OFFICERS

~ TABLE OF CONTENTS ~

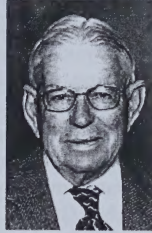
Dedication	2
Greenland in 1864: Success in the Field; Further Division at Home	3
Greenland's Citizen of the Year	13
Town Officers	14
Town Election and Meeting	17
Financial Reports	
Auditors Letters	86
Rate of Taxation	47
Schedule of Town Property	73
Summary Inventory of Valuation – MS 1	32
Summary of Receipts and Expenses	71
Tax Collectors – MS 61	43
Wages of Town Employees.....	84
Department and Committee Reports	
Assessing Department	48
Board of Selectmen	39
Building Inspector/Code Enforcement	49
Cemetery Trustees.....	60
Conservation Commission	78
Emergency Management.....	55
Fire Department.....	53
Health Officer.....	57
Planning Board.....	74
Police Department.....	50
Recreation Committee.....	77
Recycling Report.....	76
Stormwater Report	75
Tax Collector/Town Clerk	41
Town Administrator	40
Treasurer.....	70
Trustees of the Trust Funds.....	58
Vital Statistics	42
Weeks Public Library.....	79
Greenland School District Report	117
Wages of School Employees.....	130
Auditors Letter of 2012 & 2013	133
Town & School Warrants & Budgets.....	Colored

~ DEDICATION ~

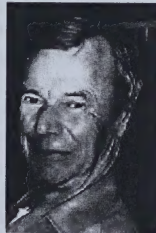
This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions - both elected and appointed, as well as those persons who were active in community service. An appreciative community honors their years of public service.



« George E. Gowen 01/02/14 »



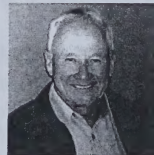
George was a very respected member of our community. He served on the Board of Selectmen from 1958 until 1972. He owned and operated the Gowen Farms of Greenland and Stratham with his family for over 40 years. George will be greatly missed by all who knew him.



« Franklin W. Beck 7/21/14 »

Franklin was a very respected and dedicated member of our community. He served on the Planning Board from 1971 until 1985 and was the Building Inspector from 1985 until 1999. He will be missed by all who knew him.

« Jarib “Ted” Sanderson 12/27/14 »



“Ted” was very respected and active in community service. He shared his farm on Post Road with those who sought a peaceful retreat. Whether for a group of disadvantaged children for their annual fishing derby or hosting the annual Sanderson Ultralight Fly-In, Ted never turned anyone down and was often found proudly standing on the sidelines watching the events. He will be missed by all who knew him.

~ 1864: SUCCESS IN THE FIELD; FURTHER DIVISION AT HOME ~

As the Union and Confederate armies rested and recruited during the winter of 1863-4, at home politics went on as usual. On January 19, 1864, the Republicans of New Hampshire's Senatorial District One convened in Portsmouth's courthouse to nominate a candidate for the March election. Joshua Clement Weeks of Bayside was chosen the convention's vice president. The body unanimously nominated Greenland's Charles W. Hatch for re-election to office, which he "accepted...in a neat speech," according to the Republican Portsmouth Chronicle. It also resolved "That we have full confidence in the ability, patriotism and integrity" of the candidate, and "will use all honorable means to effect his re-election."

On January 21 and 22, the Greenland Soldiers' Aid Society held a fair at the Academy, in support of the U. S. Sanitary Commission. This was an organization whose object "was to alleviate the hardships of soldier life, to afford physical comfort to the sick and wounded, and supply such of the well as were needy with suitable underclothing, etc. The funds of the commission were raised by means of sanitary fairs in the principal cities, and by voluntary subscription." Total funds raised during the war were between 4.5 and five million dollars -- a considerable sum in the 1860s. The program for each evening at the Academy consisted of readings, tableaux, and music.

By this point in the war, almost everything lent itself to a partisan interpretation. The Chronicle had fun with what it called "AID AND COMFORT from a Secesh FOR OUR SOLDIERS":

One of the most enjoyable features of the Festival at Greenland in aid of the Soldiers, was the exhibition of a noble fat goose, styled "The Mysterious Goose" -- and thereby hangs a tale. A well known Packer of pork, &c. [Ephraim P. Packer, 1803-1878], who has made himself quite notorious for his secesh proclivities, was asked the day before the Fair if he had contributed anything to the Soldiers' Aid Society of this town. "Not I," says he, "you don't catch me doing anything for this infernal war." On his way to market next day, with his sleigh packed with provisions, a very large fat goose rolled from his sleigh, unperceived by him, and on he drove. Two young ladies, who were on their way to attend the Levee, picked it up, carried it to the house of a friend near by, dressed it well, roasted it, and carried it to the Fair, where, besides administering comfort to many a hungry stomach, it gave aid to the soldiers by the handsome sum of five dollars for a sight at the "Mysterious Goose."

"Secesh," of course, was an abbreviation of "secessionist." Another favorite term applied to Democrats was "Copperhead," referring to an organization of Southern sympathizers that was actually confined pretty much to the Midwest. The most printable epithet applied to Republicans by Democrats was "abolitionist," although the States and Union wasn't above employing others. Returns from the Greenland fair amounted to \$246, and the ladies sent \$100 to the Sanitary Commission, \$100 to the Christian Commission, and \$50 to the Soldiers' Aid Commission of Washington.

On February 23, while in Philadelphia, speculating mostly in railroad stocks, Clement March wrote in his diary:

When I came home to dine at 5 o'clock, I received a telegram, "Bad news from Egypt prepare for the worst further tomorrow -- H[enry] J. Burden." I can only infer from this that something has happened to Charles -- and that I shall never see him again in this world! I am writing this at 4 o'clock in the morning, for I cannot sleep. Some weeks since I had what the Scotch call second-sight, and I am prepared for the worst. What shadows we are, what shadows pursue.

Confirming letters arrived the next day, reporting Charles W. March's death at Alexandria, from lung congestion, on January 25th (actually the 24th). More arrived on February 28th:

F[rancis] Dainese, the Vice Consul writes from Alexandria Jan'y 26th that Charles died at 1 1/4 P. M. Jan'y. 24th. [His servant] Pedro says that he felt a slight indisposition for several days previously, and that it was not until Sunday the 24th that he gave symptoms of real illness, "which in the afternoon of that day (4 P. M.) turned in[to] a sort of delirium ending him 7 hours afterwards." His principal physician, Dr. Ogilvie, says that it was a Typhoid fever with cephalic complication, having its origin in a severe bilious attack, and previous constitutional derangements not timely taken care of through life.

The New York Times of March 6 reminded its readers that Charles March

was formerly associated in the editorial management of the Tribune, a Washington correspondent of the Evening Post, and the "Pequot" of the Boston Courier, under which nom de plume he contributed a series of political letters. He will also be recollected in the literary world, as the author of a lively and pleasant journal of his travels in the Andalusias and Madeira, and his reminiscences of Congress, which latter gives an interesting sketch of Daniel Webster, who was an intimate friend of Mr. March and his family.

The Websters and Marches had become close while Webster lived in Portsmouth early in the 19th century, and did some legal work for Charles and Clement's grandfather, Dr. Clement March, Jr. (1750-1818).

Preparations for the 1864 town meeting involved large helpings of chicanery, according to the adherents of both parties. A letter to the Feb. 27 Journal accused former postmaster George E. Brackett, Daniel Philbrick, and Charles A. Dearborn, all "zealous Copperheads," of plotting to bribe a Greenland resident to either refrain from voting or move out of town entirely:

This is one sample of the efforts of the sympathisers with the rebels to carry New Hampshire for the South. If the keeping away of one voter from the polls is worth to them so much, every friend of his country must feel the worth of his vote on election day, and that his absence from the polls is giving direct aid and comfort to those who are fighting against their country. Bear this in mind, every lukewarm citizen!

This evoked a reply, printed in the States and Union of March 4, referring to the alleged subject of the above:

The man was imported into Greenland solely for his vote, by a couple of the Lincoln party, as his wife stated before witnesses. One of these men is a subject of Jeff. Davis, having taken the oath of Allegiance under the Confederate States government and is here now on parole.... When your space, Mr. Editor, will permit me, I will give a full account of all the proceedings of Abolition treason in Greenland, which will be a decidedly rich story. In the meantime we propose to wheel this town in Democratic line, and then you shall again hear from the

OLD GUARD.

On the day before the meeting, Clement March had doubts about whether "OLD GUARD" and his friends could carry out his promise:

I fear the Republicans will carry Greenland. Deacon [Samuel] Pickering, contrary to his promise to me, says he is going to vote. Calvin Weeks, who we thought would stay at home, will also vote. That gives them 90 votes -- Taylor, one of our voters has left town, and Gookin, another, has lost his leg. This with Parrott reduces our vote to 94 -- and they may not put Roberts and Pray on the [check]list -- reducing us to 92 -- It will be a close vote at all events -- with the chances in their favor by having the list.

March had failed to mention in his diary that he was Greenland's Democratic candidate for state representative, a position in which he had served Portsmouth (as a Republican) in the 1850s. His fears turned out to have been justified:

We were badly whipped -- The Republicans carried the Moderator in G. by 10 -- 99 to 89 -- and Representative by [the] same majority -- Deacon and Tom Pickering, Calvin Weeks and his father [Joshua] voted. J. C[lement] Weeks had 101 votes [for Representative], C[lement] M[arch] 91 -- I think of building a mill, where the old one stood -- and went...to look at the site [on Pickering Brook]. It will I think pay good interest -- and bring voters into town.

Two selectmen's seats were also contested, both of which the Republicans won. One could choose from his favorite paper an account which blamed the result on Republican dirty tricks, or one which rejoiced in victory despite Democratic ones. The Journal's correspondent was pleased:

Notwithstanding the wholesale bribery and corruption that has been employed here to cheat us of our rights, Greenland "still keeps step to the music of the Union." Were it not for a large importation of raw Irishmen who were qualified in a hurry at the late term of the Court at Exeter, we should have an increase from last year's vote, but we have done our duty, and the result has been glorious.

The States and Union complained about illegal voting by two "rascals" allowed to vote by the town's "Abolition rabble" -- Joseph W. Odell, a Greenland man stationed as a Navy surgeon at Fort Preble in Portland harbor, and Lt. Frank Wentworth, of Fort Constitution. Both had paid their poll tax in Greenland in 1864. They were arrested (on a warrant issued by a Democratic justice of the peace), and appeared in court in Exeter in April (before a Republican judge). The grand jury refused to indict them.

A second-hand account of the Greenland meeting was written by Antoinette Bartlett of Stratham to her brother Ezra, an acting master's mate in the Navy who would be cited for his "coolness and efficiency" while in charge of the shell supply of U. S. S. Kearsarge during her successful battle with the C. S. S. Alabama off the French coast on the following June 19th. The Bartletts were related to the Bayside Weeks, and their papers, in the Library of Congress, are a gold mine for the Greenland or Stratham historian.

Robert Peirce has been home on 20 days Furlough [brother] George wrote me -- came home to vote I suppose -- They had [a] great time in Greenland at Town Meeting -- Clement March has been using every endeavor that money could bring about, to turn the Politics [there] to Democrat -- he used to be as strong a Republican as he is now for the opposite Party -- owing I suppose to Frank Pierce's influence.... Clem threatened Dea[con] Pickering that he never should get a cent of the Legacy left him by his Uncle [Francis March, 1787-1858] if he did not vote for him & quite frightened him -- but Col [Joshua] Peirce said he would repair all the mischief March might do -- & he was constantly on the "look-out" to help the town, so I think [the Republicans] owe their final success in a great measure to the Col. Clem Weeks got 9 [sic] votes more than Clem March after all his pains taking -- & then the Democrats tried to say it was [due to] illegal voting -- and they arrested several, & the Sheriff went after [Rev. Edward] Robys [sic] brother Ben but he had just time to get on the cars....

The future Rev. Benjamin A. Robie had lived in Greenland in 1862, and paid a poll tax there in 1864, but the legality of his voting that year is doubtful. As M. O. Hall hinted in his Rambles About Greenland in Rhyme, the bad behavior of both parties at the 1865 town meeting didn't lack a precedent.

The Francis March legacy was a bequest of \$5000 to the Greenland Congregational Church. Clement March, as his uncle's executor, had at first hesitated to pay the church its money because (he claimed) it owed Deacon Pickering and others for their expenses during the renovation of the church in the 1830s, which Clement's father had overseen. Later, Clement's new Democratic friends opposed the paying of the legacy for political reasons, involving, among other things, the size of their bete noire Edward Robie's salary. The church would sue successfully for the money in 1869, but not having that \$5000 had often inconvenienced it over the previous ten years.

General Ulysses S. Grant took over command of the Union army on March 24, and would accompany the Army of the Potomac, still under George G. Meade, wherever it went. Locally, efforts were made to supply the army with additional troops. The Journal of March 19 reported that Greenland (no doubt thanks to its providing of lavish bounties) had fulfilled its quota of "volunteers and drafted men" as of March 1st. In April, the selectmen drew up a list of "All the free, able-bodied, white male citizens of the town of Greenland of the age of eighteen years and under the age of forty five years, not by law exempt from doing military duty." It contained 82 names. Presumably, future draft calls would be answered by reference to it, if bounty payments didn't attract enough out-of-towners. According to Bruce Catton,

By the winter of 1864 these were running very high. States, cities, and towns were bidding against each other -- some were almost bankrupting themselves in the process -- and the drafted man who wanted to hire a substitute was bidding against all three. The results were fantastic. The provision by which a drafted man could buy his way out of the service was a remarkably effective device for making young men cynical about appeals to their patriotism. When it went hand in hand with a system of bounties which often ran as high as a thousand dollars per enlistment, there was in operation an almost foolproof system for getting the wrong kind of men into uniform.

On Monday, April 4, 1864, the Greenland Congregational Society held its annual meeting, which was well attended by members of both parties, unlike the previous year's. In response to a motion by George Weeks, a stalwart Republican like his brother Joshua Clement, the previous year's resolution regarding Mr. Robie's tendency to preach about "the Negro and Politicks" was "expunged" from parish records (while remaining perfectly legible). The following Thursday, the seventh, was Fast Day. Mr. Robie, who had never been particularly inhibited by the stricture, continued as if it had never existed:

The events of the last three years are a vivid illustration of the certainty and might with which violated moral law works out a sure retribution. God is holding up this nation, shaking & quivering, before the eyes of all people as an example of his unerring justice. The fabric in which the iniquity of slavery had been woven is now unravelling to shreds. Where is the wealth begotten by this stupendous wrong? Burning here & there on every sea, lighting up with its flames the darkness of the night, and sinking beneath the waves -- and at home all over the land thousands of millions of money swallowed up in the abyss of war. History will read in our present sufferings the consequences of our sin....

One of the greatest dangers to our country arises from the prevalence and intensity of party spirit.... A party may originally have grown up from a patriotic principle and assume a patriotic name, but by and by it becomes a mere machine, controlled by a few selfish men who use it for their own personal advantage. The majority of the people who sustain it may be in heart patriotic, but they are misled by their leaders, and held together by attachment to a party name which has practically and entirely lost its original significance. The majority of the party at the North opposed to the present national administration do not in reality desire the triumph of the rebellion. A few of them do, and openly avow it. But the majority wish to see the rebellion suppressed, and the authority of the Union established in its integrity over the whole land. But by their attachment to party, they are led to throw their influence on the side of the conspiracy [crossed out: "and Jefferson Davis"]. And in the approaching Presidential election there is reason to fear that this party strife will rage so fiercely as to peril our national safety far more than all the armies of the rebellion can do. It is time to lay aside these party rivalries, and to attend to only one thing -- the suppression of the rebellion and the maintenance of the Union.... Some may call this preaching politics, if they choose so to call it -- it is only preaching those duties to Government which the Scripture enjoins as clearly as it enjoins any duties whatever.

The April 4 vote and Mr. Robie's unyielding attitude appear to have driven away whatever strongly Democratic members remained in his society. (Clement March, an Episcopalian, wasn't affected.) On April 22, 34 people declared themselves to be still members of the church, and willing to help pay Mr. Robie's salary. On May 11, the Society also voted to "authorize their Trustees...to receive in behalf of said society the legacy bequeathed said society by the late Francis March Esq. ." This would take longer than they probably expected.

Meanwhile, the Virginia campaign of 1864 had begun. Starting on May 4 from the area of the old Chancellorsville battlefield, Grant began an effort to turn the right flank of Lee's army, and force it to fall back on Richmond. This brought about the five-day Battle of the Wilderness, about which Clement March, then in Philadelphia, recorded what he read and heard:

May 7. Reports of terrible fighting in Virginia -- without decisive results.

May 8. In the evening, we have intelligence that Grant is in possession of the field of battle, and various rumours -- but nothing decisive. So we must have patience, and wait a day or two longer.

May 9. All business is nearly suspended, the public being absorbed with the rumours of battles. So far Grant appears to have the advantage, and has compelled Lee to retreat, but there will be more bloody work before it is ended....

May 10. The success of Grant is not so great as represented -- Lee appears to have given him a check.

This was true, but unlike his predecessors Grant refused to retreat, and would soon resume his advance. On May 6 the gunboat Dawn, of which we've heard previously, now operating in the James River, did its best to help him out, as its commander, J. W. Simmons, reported to his superior, Rear Admiral Samuel P. Lee:

I have the honor to acknowledge the receipt of your letter...ordering me to send you a circumstantial report of the capture of the principal signal station near Wilson's Wharf, on May 6, 1864.

In obedience to that order...I took on board a small detachment of soldiers and proceeded down the river and landed the soldiers about 2 miles above the signal station.... I then sent the second cutter, with 10 men armed, in charge of Acting Ensign E. T. Sears, accompanied by Acting Assistant Paymaster R. C. Peirce.... The boat was pushed rapidly to the shore; the men landed and at once started to capture, if possible, the enemy and their property.... Upon the landing of the second cutter, Acting Assistant Paymaster Peirce, who knew my great desire to

capture the rebel signal flag and code, at once started for the [station].... Mr. Peirce captured the signal flag and code, which I forwarded to you.... At this time...I proceeded on shore and gave orders to have the [five] dead buried, which was done by Mr. Sears and Mr. Peirce....

The conduct of Acting Assistant Paymaster R. C. Peirce was truly brave and gallant in the extreme, charging as he did alone toward the house, that he might capture the signal officer with the flag and code, thus accomplishing the object of the expedition.

At the end of the report an endorsement is quoted: "Acting assistant paymaster is an applicant for a regular appointment, and is well known to me as a most worthy man." It's signed by Gustavus Vasa Fox, Assistant Secretary of the Navy, who was married to Virginia Woodbury of Portsmouth, and had no doubt met Robert socially on more than one occasion.

Fighting in Virginia resumed on May 10, in the vicinity of Spotsylvania Courthouse. On the 11th, Clement March reported that "Rumours of disasters to Grant's army carried up gold and stocks." On the 12th, he took a train to New York, where he found that "The news is more favorable for Grant."

A new round of drafting took place in mid-May. The names of five Greenland men were drawn, but it appeared that they'd have no trouble finding substitutes if they preferred to, and none of the five seems to have seen service. This probably has something to do with the town's borrowing \$1500 from the Portsmouth Savings Bank on May 27, as recorded by a document in the town office. It would need a lot more.

A battle fought at Drewry's Bluff, on the James River, on May 20, resulted in the capture of Greenland native Albert C. Berry, who would be paroled in November and return to his unit. "No news of much importance from the Army," Clement March noted on the 22nd, "though Lee appears to be retreating." An unwise attack launched by Grant at Cold Harbor, not far east of Richmond, on June 3, resulted in heavy Union losses. A man named Francis H. Niles, who lived in Greenland in 1862, and had enlisted in the Tenth New Hampshire Regiment, was wounded in the battle, and died as a result on June 24th. Still, Grant's army continued to work its way past Richmond and Petersburg, toward the railroad lines on which Lee's men and the civilian population depended for supplies. March didn't mention Cold Harbor in his diary, but on June 5th calculated his financial worth at \$800,000, including Greenland holdings of \$50,000.

It was on July 18th that March received his 1864 tax bill from Greenland's Republican selectmen:

My attention has been attracted to-day to a notice that I received for taxes in Greenland, a most extraordinary amount, over \$1,000, which I shall not pay, unless compelled to, by a suit at law. The republicans in G. are getting angry.

The following day, July 19, the body of Charles W. March, which had left Egypt on April 30, arrived in Greenland, accompanied by his servant Pedro. Brother Clement wrote:

Pedro tells me that though Charles could not speak during the last seven hours of his life, he seemed to recognise him to the last. I came to P[ortsmouth] in the morning, and engaged carriages, pall-bearers -- and saw Revs. Mr. Davies and Dr. Burroughs. The funeral will take place tomorrow at 4 P. M.

The next day, he wrote:

The funeral took place -- I was much affected, and exhibited some weakness, which is not surprising, considering I lost my only brother, and sole confidant. Dr. Burroughs read the service, or his portion of it, better than usual, and Mr. Davies, well as usual.

The Journal listed seven pallbearers: John Elwyn, Lory Odell, Albert R. Hatch, Alfred W. Haven, George W. Haven, Dr. Edward Rundlett, and John J. Pickering. Of course, "The remains were deposited in the family tomb," at 90 Portsmouth Avenue.

In the Exeter News-Letter of February 21, 1873, a correspondent who used the pen name "Shadow" was praising the natural beauties of the Seacoast area:

Stratham has many natural advantages as a summer resort. The great Architect of the universe has given us Stratham Hill, one of the most beautiful and healthy sites for a summer hotel within the limits of this or any other state. Charles W. March, Esq., of Greenland, one of the most noted of American tourists, previous to his departure for Egypt, visited this hill in company with a number of his friends. It was at that season of the year when the dark green of summer was giving way to the beautiful and variegated colors of autumn. Before leaving he

made this remark: it has been my privilege to visit almost every habitable part of the globe. In foreign lands I have gazed on many rare and lovely scenes; this surpasses them all, and I leave it with regret. It was Mr. March's intention, upon his return, to erect a magnificent summer residence upon this beautiful eminence. But death frustrated his plans, and to-day Stratham Hill remains unornamented by the hand of man, basking in the beauty of its own native grandeur.

On July 19, 1864, President Lincoln called for a draft of 500,000 more men, to take place on September 5. The quotas for Seacoast towns were correspondingly large; the July 29 Chronicle listed them -- Rye 24, Stratham and North Hampton 17, Newington 11, and Greenland 15. According to Allan Nevins, "although the total raised under this call was not large, a steady current of fresh soldiers did flow into all the Northern armies from August onward." Greenland native Alfred M. Cate enlisted in the Army in September, as did Daniel D. Tuttle, who is buried here. Frank W. Pickering (native) and George E. Dearborn (buried here) enlisted in the Navy in the same month. All four stayed in service until the war was won, or, in Dearborn's case, until 1867.

The well-known Battle of the Crater, another badly-executed attack on the Confederate lines in front of Richmond, took place on July 30. In it, Nathaniel P. Ordway, a native of Milan, N. H., belonging to the Ninth New Hampshire, suffered a head wound, but soon returned to service. After the war, he would settle in Greenland, in a house that he built at today's 568 Portsmouth Avenue, and work as a blacksmith nearly until his death in 1920.

Meantime, Clement March had been brooding over the proper response to the selectmen's tax bill (which he could have paid with no difficulty). On July 31, he wrote, "I must import a dozen voters into Greenland to secure the town [for the Democrats], and I can do it -- and will." The next day, he spoke to Albert R. Hatch, a Greenland native, highly respected attorney, and staunch Democrat. "He says he is willing to unite with me, in...bringing in an additional force to carry the town."

On August 4, the plan took further shape; "I am colonizing Greenland for the Spring [1865] election. I hope to add ten or twelve votes to the democratic ticket." On the 8th, "I stopped to see [probably Mark] Young, the shoe-maker, in North Hampton -- who I want to get to become a resident of G. to throw his vote next Spring." The next day, "Young called to see me in the evening, and I proposed to him to get up a shoe manufactory in G."

On August 11, "Commenced framing a house to be located the other side of [Pickering] brook near the Railroad, and to be occupied by Irish workmen -- I have determined to introduce the manufacture of shoes into G -- and to build a shop on the back [Ocean] road -- This will add twenty or thirty polls to the list."

On August 16, the selectmen of Greenland reported to the state auditor that they had paid \$300 bounties to seven men who had enlisted in the First Regiment of New Hampshire Volunteer Cavalry. As has been mentioned previously, the men being recruited in 1864 were far less eager to serve than the volunteers of 1861-2. The men were transported to Camp Stoneman, in the vicinity of Washington, D. C. Between August 27 and October 18, six of the seven deserted, no doubt taking most of their bounty money with them. It's nice to know that at least one of the seven stayed in service till the war's end, serving under Gen. Philip Sheridan in his famous Shenandoah Valley campaign, and was mustered out honorably on July 15, 1865. His name was Charles Mills. He was from Montreal, Canada.

Clement March's plans were furthered on August 18, when he learned that Young "will occupy my house on Winnicut road, and bring with him a number of voters -- The town election in Greenland must be carried next Spring -- at whatever cost; or I shall not be a voter in G." Young agreed to move to Greenland on the 20th.

Probably in August 1864, the remaining members of the Congregational Society faced their financial problems:

The interest on the March legacy having been withheld from the Society by Clement March Executor of the Estate of Francis March there will be if unpaid to April next a deficiency of \$450.00. Rev. Mr. Robie consents to remain with us for three hundred dollars besides the fund and also proposes to relinquish one hundred and fifty dollars of the two hundred subscribed last year.

Now, therefore we the subscribers agree to pay the sums affixed to our several names, to raise the above named three hundred dollars to complete the salary of Rev. Mr. Robie the

current year ending April 1st 1865 and that any amount now subscribed exceeding the above sum shall be applied to prevent our minister from sacrificing a part of his last year's salary to pay the present year.

This paragraph is followed in the church records by the names of about 60 parishioners, with sums contributed, amounting to a total of \$518. No prominent Democrats are listed, of course. Payments to Mr. Robie of \$300 on August 29, \$85 on September 5, and \$115 on September 24 are recorded, "which with amounts previously received and the income of the Brackett Fund complete my salary of seven hundred dollars for the Parish year ending April 6th 1865," according to Mr. Robie's signed statement.

On pages 141 and 142 of his Rambles, M. O. Hall wrote that Squire George Brackett (1737-1825), a wealthy man who outlived almost all of his children, "gave to the Society for Promoting Christian Knowledge five thousand dollars, on the condition that the society should pay two hundred dollars annually to the pastor of the Congregational Church in Greenland" -- the origin of the "Brackett Fund."

During the night of August 20 and 21, Greenland's most prominent Republican suffered a major loss. As the Chronicle reported:

The alarm of fire between 12 and 1 o'clock Saturday night was caused by the burning of a barn in Greenland, owned by Col. J[oshua] W. Peirce [at the site of today's Portsmouth Country Club]. The building was one of the extensive series of farm buildings attached to his residence in that town, and in immediate proximity to the rest.... The building destroyed was about 100 feet in length and 50 in breadth, and contained between eighty-five and ninety tons of hay, two hay presses -- one of them high-priced and powerful,-- a buggy, and other articles, all of which were destroyed. There is little reason to doubt that the fire was the work of an incendiary, as the barn had not been used since the hay was put into it, three weeks ago. Fortunately there was little or no wind at the time; otherwise the destruction of buildings would doubtless have been far more extensive and deplorable. All our fire engines were called out by the alarm given in this city (where the light of the fire was plainly seen, and originated the alarm), but the firemen, finding that the fire was at a distance and being unable to ascertain its locality, turned back.

So much for mutual aid. After the war, two prominent Democrats, Daniel Philbrick and Albert Blaisdell, suffered even more damaging house fires, and the Colonel lost his own house in 1874. No political or other motive seems ever to have been attached to any of the fires, at least in public, and no one was ever charged with setting them.

On August 31, Clement March noted in his diary that former General George McClellan "was nominated for President [by the Democrats] at Chicago to-day, and has a fair chance of election." On September 1, he reiterated that

I am building a shoe-manufactory -- and afterwards shall have to build some houses for the operatives. John [P. March, Clement's cousin from New York] thinks it will pay to erect a Woolen Manufactory in Greenland -- and I may conclude to do so; as it will give me occupation -- and influence in the town -- which is necessary to avoid excessive taxation -- No exciting news to-day from the army.

Although it would take some days for the news to reach the North, Gen. William T. Sherman's army marched into Atlanta the next day, September 2, which dealt a powerful blow to General McClellan's hopes of election. On the seventh, March wrote:

Six shoemakers moved into town to-day -- four from North Hampton -- and two from Seabrook -- We have not engaged a blacksmith yet -- but are erecting the shop.... Leavitt will move into the gardener's cottage this week -- adding two more voters -- I alone shall make twenty democratic voters for next spring; so I think the town is safe. The fall of Atlanta encourages the Republicans -- but Richmond is not yet taken.

He remained active on the eighth:

By accident became acquainted with a blacksmith, named [Charles A.] Jordan, who I think is the man for Greenland. So I sent Wm. Packer, Leavitt, and Jack over in the evening to engage him. I purchased [Josiah] York's farm [probably near 95 Ocean Road] before starting, and got his consent to put up a shoe-factory before the papers were executed; and had the foundation, or sills, laid to-day.

On September 9, a Democratic meeting was held in Portsmouth. One Greenland native, Albert R. Hatch, was its President; another, John S. H. Frink, a Vice President. "It was voted, That during the campaign the Democracy of Portsmouth and all others who are opposed to the corruptions, tyranny, imbecility, and wickedness of the present administration, do associate for the purpose of procuring the restoration of Peace, Law and Liberty to our afflicted and oppressed country, under the name of 'McClellan Guards.' "

On the tenth, March's plans were again furthered:

Leavitt moved into the gardener's cottage -- Several shoemakers and one blacksmith moved into town. We reckon on fifteen shoemakers and ten carpenters and others, making a gain of twenty five votes -- which I hope will be enough to carry the town. The Republicans however are also importing voters. Much interest is felt in the result.

And next day:

[Charles H.] Hook of the depot tells me Augustus Peirce [son of Col. Joshua] has gone to bring in shoemakers to vote the Republican ticket, and that five have been engaged -- I sent Jack with him to Seabrook to engage more.... [Cousin] Abby tells me my proceedings are the subject of much comment. It does not matter, so that victory perches on our banner -- The Republicans taxed me this year \$1,000. because I did not see fit to vote with them, but they will not again.

March seems never to have asked himself whether spending tens of thousands of dollars on his colonization scheme was really an appropriate response to his much smaller tax bill for 1864. On the 13th, which was exactly six months prior to the 1865 town meeting, recruiting was over:

The colonization of Greenland for next Spring election closes to-day -- We have imported over thirty votes -- which ought to be sufficient. It will cause much excitement, and much bitter feeling -- but the blacks [i. e., "Black Republicans"] have been triumphant long enough. The [state] election in Maine has gone strongly for the Republicans -- which is not encouraging for Gen. McClellan.

Two Democratic meetings took place in Portsmouth on September 17. At one, held in Market Square, supporting the party's candidate for Councillor District One, Hon. Clement March was listed as a Vice President. At the other, held in the courthouse at noon, March received 28 votes for Presidential elector, but his friend Albert R. Hatch got 52. It apparently made no difference that March was in Philadelphia that day. Upon returning home, on October 14, he found the shoe factory had been completed.

On September 29, Corporal William H. Whaley, born in Scotland, a member of the Tenth New Hampshire Infantry, was wounded in an attack on Fort Harrison, part of Richmond's defenses. He recovered, and was promoted to sergeant, and honorably discharged in 1865. After the war, he somehow found his way to Greenland, married Josephine Cate, and on his death in 1880 was buried in Boston. After Prospect Hill Cemetery was opened in 1896, his body was transferred there.

In the States and Union of October 21, 1864, one of Greenland's formerly Congregationalist Democrats explained his view of the church's recent history, under Rev. Edward Robie:

Until within a brief period, none contributed more liberally of their means to the support of religious worship, or were more constant in their attendance upon its ministrations, than the seceders (if you choose so to call them) from this society. They comprise some of the most intelligent, enterprising and wealthy men of the town. Their pastor became possessed, however, of the malady, which has attacked so many of his profession, and made the pulpit the arena of partisan declamation. I do not intend to impugn his motives, yet I cannot but wonder at the insanity which has induced him to continue this practice, despite the suggestions of his friends, and the certainty of the disruption of his society.... If his mission in the parish was to inculcate visionary ideas, and not practical duties, to misrepresent the views of one political party, without giving an opportunity of refutation, to influence aged and weak minded voters, to array neighbor against neighbor, and finally to drive from the House of God one half his congregation, then has he performed his mission well....

At its last annual meeting [in April] it became apparent that the spirit of the teacher had communicated itself to his disciples. They disregarded the rights of the Society, by bringing together to vote, men whose only claim to membership was that they worked for others who perchance might be members. Every race and tongue, even to Ethiopia, were

represented there. It was then evident that the Meeting House was to be made the caucus room of a party, and the pulpit the forum for the promulgation of its ideas. The Democratic members then "more in sorrow than in anger" withdrew and have not attended any meeting, either religious, secular or political of the Society since. Honest in their views of their political duties, they could not have done otherwise, without a surrender of all their self-respect....

None can feel more keenly this change in their society relations than these gentlemen, and yet they know that they are not responsible for it. Very many of them feel that they have been driven from the church their fathers builded; some from the church of which they had been corner stones; and others from the church which their munificence had prospered.... Yet notwithstanding all this, the path of duty lays [sic] plain before them, and they will follow it, rough though it be, till their pastor shall learn to "prize other aims than the doctrines fashioned to the varying hour."

A man named Joseph Poor, born in Newburyport but called a Greenland resident, who had enlisted in the Second New Hampshire in 1863, was captured on October 28, probably during what was called a "reconnaissance near Williamsburg road" in Virginia. He was sent to a prison camp at Salisbury, North Carolina, where he died of disease on December 8. His widow, Catherine, received sixteen dollars' compensation from the state in May, 1865.

One of Greenland's long-time residents, a former slave named Sarah James, died on October 29. The Journal wrote of her:

Mrs. Sarah James (colored), aged 93 years, died in Greenland, 29th ult. She was the last of the Patterson family who occupied small houses on the river side, Newington, nearly a century since, which the ebbing and flowing of the tide has entirely swept from sight, except a few foundation stones. Her ancestors were owned by the family then occupying the farm now owned by the Misses Rollins.

Mrs. James lived for several decades in a house that stood in the field next to today's 288 Post Road, but spent her last few years as a resident of Greenland's town farm, at 578 Post Road.

The presidential election, on November 8, disappointed Clement March, who spent the day in New York City, trying to avoid large losses in the stock market. President Lincoln beat General McClellan, 98 to 90, in Greenland -- almost exactly the same as the March totals. Lincoln also carried the state; as for the nation, as Bruce Catton wrote:

Atlanta had been taken, and it was possible at last to see that Grant had really accomplished something by his advance on Richmond. It was clear that far from being a failure, as the Democratic platform asserted that it was, the North's war effort would be successful. Mr. Lincoln won the election by a handsome margin.

The day following the election, Greenland's Methodist pastor, George S. Barnes, wrote the town clerk, Charles A. Clark, a letter:

As I am going into the service of the United States I hereby notify you that I shall continue to claim my residence in Greenland, N. H. so long as I am subject to this order of Government -- My family will reside temporarily in Colchester Vt. while her [sic] Church relation will continue with the Church in Greenland & my own with the N. H. Conference. My Library and other personal Effects will remain in Greenland --

Yours &c

G. S. Barnes Chaplain

29th Regt U. S. C[olored] T[roops]

Mr. Barnes served from Nov. 19, 1864, to Nov. 6, 1865, almost certainly in Virginia. After the war he moved to Bay View, Michigan.

Clement March remained in New York for some time, making such diary entries as the following:

Nov. 16. Rumours that the Administration will offer liberal terms of peace to the South caused a heavy fall in gold and stocks, and puts [sic] me in a tight place.

Nov. 17. I am in a bad way financially, and physically, and may have to sacrifice my Erie [Railroad stock].

Nov. 18. This has been one of the unhappiest days of my life. The decline in stocks probably involves [me] in a loss of over \$100,000.

Nov. 19. I have determined, if I once get extricated from my complications in stock, to lead a different, and I hope a better life.

He returned to New Hampshire for a few days, and appears to have cheered up a little. Soon, however, he was in Philadelphia, behaving in the same old way. On Nov. 25, he recorded a "Heavy fall in stocks in New York in consequence of the advance of Sherman in Georgia." Apparently, the better Union forces did, the worse for March's fortunes. On December 2, an attack of self-knowledge occurred:

I have lost in Railroad stocks probably \$150,000. My conduct has been foolish beyond calculation. However I will keep my courage up, and hope for the best -- If the worst comes, I will retire to Greenland, and lead a quiet life.

March's entry for Dec. 11 -- a Sunday, when the market was closed -- contained more hard truths:

I have led too fast a life -- indulged too much in intoxicating drink, which deprived me of thought and judgement. I now see one of two things to be done -- reform, or ruin. I need not say I have determined on the former.

On Monday, Dec. 26, "On news of the capture of Savannah by Sherman [on the 21st], Gold fell to \$211." In 1868, when he once again lost heavily in the stock market, jeopardizing the payment of brother Charles's bequest to Charles March Stephens, his niece's son in Michigan, March apparently destroyed his diary for that year. This didn't keep Stephens's grandmother (and Clement's former sister-in-law) from evicting him from the Greenland mansion in 1869.

The future course of the war was now clear, despite the wishful thinking of the more radical Democrats. Again, Bruce Catton:

As winter came on, the tide was definitely flowing. [Sherman's army] had needed to do very little fighting in its progress across Georgia [and] continued to move up toward the Carolinas.... Grant, meanwhile, was pulling the lines tighter and tighter around Lee at Petersburg and in front of Richmond.... Obviously, when spring came, Grant would move in to finish matters.

On December 30 and 31, the Chronicle and Journal printed the names of "persons in the County of Rockingham who pay tax on \$400 [income] or more, or who acknowledge an income exempt from taxation amounting to \$1000 annually." In Greenland, these included: Albert Blaisdell, \$2485; Clement March, \$3412; Charles W. March (estate), \$6561; Thomas W. Penhallow, \$981; Joshua W. Peirce, \$7399; and William F. Parrott, \$8499. It's impossible to say what Clement March, who was the executor of his brother's estate, thought of his financial affairs being made public; he was in New York and Philadelphia on the publication dates. Presumably he expressed an opinion in his diary for 1865, but that diary too was destroyed, apparently to prevent its contents from meeting unfriendly eyes. Since 1865 was the year of the notorious "Town Meeting Riot," in which a number of men imported into Greenland by March were involved, this isn't too surprising. Fortunately, both parties' newspapers had much to say about political matters in Greenland in 1865, and Mr. Robie wouldn't retire from the pulpit for over fifty years. For details (God willing), see the 2015 Annual Report.

Written and submitted by Mr. Paul F. Hughes

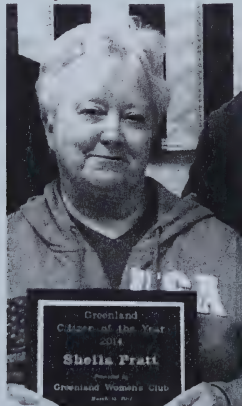


Col. Joshua W. Peirce (1791 – 1874)

~ GREENLAND CITIZEN OF THE YEAR ~

Sheila Pratt	2014	Bonnie Gardner	1998
Ralph Cresta	2013	Carl & Mary Mueller	1997
Donna Lee Lewis	2012	Richard Carlin	1996
Dick & Barbie Hazzard	2011	Robert Grodan	1995
Robert Krasko	2010	Cynthia Smith	1994
Mo & Colleen Sodini	2009	Roy & Violet Chisholm	1993
George P. Hayden	2008	Carol Sanderson	1991
Marie Hussey	2007	Luther Preston	1990
Laurie Lebar	2006	Chip Hussey	1989
Luther Preston	2005	Sharon Fernald	1988
Jerrian Hartmann	2004	Duncan Brackett	1987
Shirley G. Hoonhout	2003	Lena Kohlhase	1986
Ruth Barnes	2002	Herbert Wilson	1985
Edith Lovering	2001	Paul C. Hughes	1984
Ann Mayer	2000	Philip Rowe	1984
Trudy Beck	1999	Edna Weeks	1983

Sponsored by the Greenland Women's Club



(Photo taken by John Hirtle)
Sheila Pratt, 2014 Citizen of the Year

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

Dean Bouffard	Term Expires	2016
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TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan	Term Expires	2016
Amy Leonard, Deputy		

BOARD OF SELECTMEN

John Penacho, Chairman	Term Expires	2016
Vaughan Morgan, Vice Chairman	Term Expires	2016
Maurice "Mo" Sodini	Term Expires	2015
John McDevitt	Term Expires	2017
Kevin Forrest	Term Expires	2017

TREASURER

James Rolston	Term Expires	2015
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SUPERVISORS OF THE CHECKLIST

Coleen Penacho	Term Expires	2018
Joseph Philbrick	Term Expires	2020
Winston "Gus" Gouzoules	Term Expires	2016

NH STATE SENATE (District 24)

Senator Nancy Stiles	(603) 601-6591 nancy.stiles@leg.state.nh.us
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NH STATE REPRESENTATIVES

Pamela Tucker (District 23)	Greenland Office (603) 431-8982 pamela.tucker@leg.state.nh.us
Carol Bush (District 31)	Portsmouth Office (603) 436-3980 carol.bush@leg.state.nh.us

U.S. REPRESENTATIVE

Frank Guinta	(603) 641-9536
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U.S. SENATOR

Kelly Ayotte (R-NH)	(603) 232-1162
Jean Shaheen (D-NH)	(603) 501-1800

BOARD OF ADJUSTMENT

Chris Halligan, Chairman	Term Ends	2015
John Samonas, Vice Chairman	Term Ends	2016
Ron Gross	Term Ends	2015
Lizbeth Cummings	Term Ends	2017
Brian Hutchinson	Term Ends	2016

TRUSTEES OF THE TRUST FUNDS

Coleen Penacho	Term Expires	2015
Manuela Kutzer	Term Expires	2016
Richard Rugg	Term Expires	2017

CEMETERY TRUSTEES

David Gill, Chairman	Term Expires	2015
Michele Kaulback	Term Expires	2017
Paul Hayden	Term Expires	2016
Kevin Van Etten, Sexton		

PLANNING BOARD

Stu Gerome, Chairman	Term Expires	2017
Paul Sanderson, Vice Chairman	Term Expires	2015
Dave Moore	Term Expires	2016
Rich Winsor	Term Expires	2015
Robert "Chip" Hussey	Term Expires	2016
Stephen Gerrato (replaced John McDevitt's seat)	Term Expires	2015
Mo Sodini, Selectmen's Representative	Term Expires	2015

LIBRARY TRUSTEES

Dale Rockefeller, Co-Chairman	Term Expires	2016
Carolyn Weeks-White, Secretary	Term Expires	2015
Mark Fodero, Treasurer	Term Expires	2017
Maurice Sodini, Co-Chairman	Term Expires	2015
Marcia McLaughlin	Term Expires	2016
Mark Willis, Alternate	Term Expires	2015

CONSERVATION COMMISSION

Chip Hussey, Chairman	Appointment Ends	2016
Joseph Fredericks, Vice Chairman	Appointment Ends	2017
Nancy Zuba (resigned 04/14)	Appointment Ends	2015
Bill Bilodeau	Appointment Ends	2016
Laura Byergo	Appointment Ends	2016
Kevin Lucey	Appointment Ends	2016

BUDGET COMMITTEE

Mary McDonough, Chairman	Term Expires	2017
Robert Krasko, Vice Chairman	Term Expires	2015
Mark Raque	Term Expires	2015
Chris Halligan	Term Expires	2016
Stephen Gerrato	Term Expires	2015
Toby Fedder	Term Expires	2016
Donald Miller	Term Expires	2016
Stephen McKenzie	Term Expires	2017
Alyson Baryames	Term Expires	2017
John Penacho	Selectmen's Rep.	
Patrick Walsh	School Board Rep.	

RECREATION COMMITTEE

Brian Pafford, Chairman	Appointment Ends	2015
Peter Kratimenos	Appointment Ends	2016
Erica Rahn	Appointment Ends	2016
Carol Destefano	Appointment Ends	2016
Cynthia Smith	Appointment Ends	2016
Steve Sargent	Appointment Ends	2015
Kenneth Avery	Appointment Ends	2015
Matt Gladu	Appointment Ends	2016
Brett Vinciguerra	Appointment Ends	2016
Erika Coombs	Appointment Ends	2016
Jose Roy	Appointment Ends	2016
Jessica Sturtevant	Appointment Ends	2016
Sharon Hussey	Appointment Ends	2016
Kevin Forrest	Selectmen's Representative	

BUILDING INSPECTOR/CODE ENFORCEMENT Myrick Bunker

TOWN COUNSEL Peter Loughlin, Esquire

ROCKINGHAM PLANNING COMMISSION

Commissioners

Stephen Gerrato

POLICE DEPARTMENT

CHIEF OF POLICE

Tara Laurent

Full Time Personnel

Dawn Sawyer, Lt.
David Kurkul, Detective
Wayne Young, Sgt.

Michael Gobbi, Officer
James Cormier, Officer
Wayne Bertogli, Officer

Part-Time Personnel

Theodore Hartmann, Officer
Thomas Simmons, Officer
Timothy McClare, Officer

Jeffrey Peirce, Officer
Carole Smith, Admin. Assistant

HEALTH OFFICER

Wallace Berg (Ret. 06/14)
Martha Wassell (Appt. 06/14)
Jeffrey Canfield, Deputy
Ralph Cresta, Fire Chief
Myrick Bunker, Deputy Chief

VOLUNTEER FIRE DEPARTMENT

EMERGENCY MANAGEMENT DIRECTOR

Kenneth Fernald

HIGHWAY SAFETY COMMITTEE

Police Chief Tara Laurent
Amy Leonard
Marguerite Morgan
Myrick Bunker

TOWN ADMINISTRATOR

Karen Anderson

~TOWN OF GREENLAND, TOWN MEETING MINUTES ~

MARCH 15, 2014

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the eleventh day of March, 2014, at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 15, 2014, in the forenoon, beginning at nine o'clock.

Town Moderator, Dean Bouffard, called the meeting to order at 9:00 A. M. A salute to the Flag followed, led by Mr. Bouffard.

Marie Josee' O'Neill, a member of the Greenland Womens' Club, presented the Citizen of the Year Award to Sheila Pratt, for her years of service and dedication as a school teacher at the Greenland Central School, as Clerk to the School Board, for being a member of the Pease Greeters, for instituting the annual Veteran's Day celebration at the School, the Memorial Day parade and celebration at Veterans' Memorial Park. Even though she is "retired", she continues to substitute teach and keeps very busy.

Mr. Bouffard introduced the Selectmen-John Penacho, Vaughan Morgan, "Mo" Sodini, Kevin Forrest, Town Administrator-Karen Anderson, Town Clerk- Marge Morgan and Chair of the Budget Committee-Mary McDonough.

Mr. John Penacho, Chairman of the Board of Selectmen, presented a certificate and engraved pen to Mr. Wallace "Wally" Berg in recognition of his retirement as health officer. He has been in this position for the past 38 years, serving also on the Conservation Commission and many other Boards and Committees in our Town. His dedication and tenacious handling of problems over the years have been an asset to our Town. Mr. Berg and the Greenland Veterans Memorial Committee are working on expanding Greenland's Remembrance Park to include the names of Servicemen and Women from Greenland who proudly served this country since the Vietnam War.

Mr. Kevin Forrest spoke commending Mr. Berg for his distinguished service and for instituting this project and asked citizens of the Town to please contact the Committee to help them identify Greenland residents who were veterans.

Mr. Bouffard stated rules of order for the Town Meeting and requested all residents to be courteous with no personal attacks.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

	Term Expires
Town Moderator – Dean Bouffard – 2 years	2016
Selectman - Kevin Forrest - 3 years	2017
Selectman – John McDevitt - 3 years	2017
Treasurer - James "Jim" Rolston - 1 year	2015
Library Trustee - Mark Fodero - 3 years	2017
Cemetery Trustee – Michele Kaulback -3 years	2017
Trustee of Trust Funds – Richard Rugg - 3 years	2017
Supervisor of Checklist – Joseph Philbrick - 6 years	2020
Zoning Board – Lizbeth Cummings - 3 years	2017
Planning Board – "Stu" Gerome - 3 years	2017
Budget Committee – Alyson Baryames - 3 years	2017
Budget Committee – Mary McDonough - 3 years	2017
Budget Committee – Stephen McKenzie - 3 years	2017
Budget Committee – Donald Miller - 2 years	2016
School Board Member – Ann Mayer - 3 years	2017
School Board Member – Sandra Tague - 3 years	2017

The Town Clerk, Marge Morgan, administered the Oath of Office to all newly elected officials present at the Town Meeting.

ARTICLE 2

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance, Article II - Definitions?

ADD – Pedestrian-Oriented Space: An area between a building and a street or access way or along a pedestrian path which allows visual, pedestrian or bicycle access, and provides amenities and landscaping to enhance the use of the space for passive activities such as resting, reading, etc.

ADD – Brewery: Per New Hampshire TITLE XIII: Alcoholic Beverages – Chapter 174; Definitions and General Provisions

ADD – Brew Pub: Per New Hampshire TITLE XIII: Alcoholic Beverages – Chapter 174; Definitions and General Provisions

ADD – Nano Brewery: Per New Hampshire TITLE XIII: Alcoholic Beverages – Chapter 174; Definitions and General Provisions

REPEAL – Driveway: A private access way, the use of which is limited to persons residing, employed or otherwise using or visiting the parcel in which it is located. A driveway shall not be considered a “parking lot”. (Amended 2012:03)

RECOMMENDED BY THE PLANNING BOARD

YES 478 NO 95

ARTICLE 3

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance, Article III – Establishment of Districts and Uses?

ADD – Section 3.6 Table of Uses

<i>USE</i>	<i>RESIDENTIAL</i>	<i>CA EXISTING COMMERCIAL</i>	<i>CB ALDEN AVE</i>	<i>CC HIGHWAY</i>	<i>I INDUSTRIAL</i>	<i>SUPPLEMENTAL REGULATIONS</i>
J. EATERIES AND DRINKING PLACES						
2) Brewery	N	N	N	N	P	A brewery of any type shall not be permitted within or accessory to a golf course located within a residential district.
2.1) Brew Pub	N	P	N	P	N	
2.2) Nano Brewery	N	P	N	P	N	

RECOMMENDED BY THE PLANNING BOARD

YES 457 NO 114

ARTICLE 4

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance, Article IV - Table of Dimensional Requirements, Section 4.2?

REPEAL footnote (1) from Dimensions “a” – Lot area minimum (sq. ft.), Zones R, CA, CB, CC and I.

DIMENSIONS		ZONES		
		R	CA, CB, CC	I
a	Lot area minimum (sq ft)	60,000 with 45,000 contiguous non-wetland soil (+)	60,000 with 45,000 contiguous non-wetland soil (+)	60,000 with 45,000 contiguous non-wetland soil (+)
d	Front yard minimum (ft)	30 ft (2)-(1, 6)	30 ft (2) (1, 6)	30 ft (2) (1, 6)
e	Rear yard minimum (ft)	20 ft	20 ft/50 ft abutting-res (5) (4)	20 ft/50 ft abutting-res (5) (4)
f	Side yard minimum (ft)	20 ft	20 ft/50 ft abutting-res (5) (4)	20 ft/50 ft abutting-res (5) (4)

g	Building height maximum (ft)	35 ft	35 ft	35 ft
h	Lot coverage maximum (footprint) (Amend 2011)	20% max	40 50% max	40 50% max
i	Open space requirement	80% of lot	60 50% of lot	60 50% of lot

ADD footnote (6) to Dimensions “d” – Front yard minimum (ft), Zones CA, CB, CC. (See Table Above)

REPEAL “50 ft. abutting res” from Dimensions “e” – Rear yard minimum (ft) and Dimensions “f” – Side yard minimum (ft), Zones CA, CB, CC and I. (See Table Above)

REPEAL 40% lot coverage maximum from Dimensions “h” – Lot coverage maximum, in Zones CA, CB, CC and I, replacing lot coverage maximum with 50%. (See Table Above)

REPEAL 60% lot coverage minimum from Dimensions “i” – Open space requirement, in Zones CA, CB, CC and I, replacing lot coverage minimum with 50%. (See Table Above)

RECOMMENDED BY THE PLANNING BOARD
YES 399 NO 119

ARTICLE 5

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance, Article IV – Explanatory Notes, Section 4.3?

REPEAL footnote (1) and renumber accordingly.

~~1. All measurements are in feet unless otherwise noted. The minimum lot size shall be increased depending on the soil classification as defined by the Soil Conservation Service.~~

~~**REPEAL** and replace footnote (2): 2. For lots that abut Route 33 between the Portsmouth City Line and Tuttle Lane, the minimum setback shall be 75 feet. For lots that abut Route 33 between Tuttle Lane and the Stratham Town Line, the minimum setback shall be 100 feet. These setbacks shall be measured from the State Right-of-Way. 1. Lots abutting Route 33 between the easterly boundary of Commercial District A (CA) to the Stratham Town Line, the minimum front yard setback shall be 30'; setbacks shall be measured from the State right-of-way.~~

~~**REPEAL** and replace footnote (5): 5. When commercial or business uses abut residential uses or a residential district or property with a residence thereon, all buildings shall be set back at least 50 feet from the side and rear lot lines abutting the residential use or district, or property in residential use. 4. When a commercial use abuts a residential district, all buildings shall be set back at least 50' from the side and rear lot lines abutting the residential district. When a commercial use abuts a residential use within CA, CB and CC Districts, all buildings shall be set back at least 25' from the side and rear lot lines abutting the residential use.~~

ADD footnote (6): Pedestrian-oriented space is permitted within the front yard setback in CA District

RECOMMENDED BY THE PLANNING BOARD
YES 415 NO 105

ARTICLE 6

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance, Article XVIII – Wetlands Protection Ordinance?

18.1 PURPOSE

4. To preserve, protect, and where possible improve, wildlife *populations and its access to habitats* and maintain ecological balance.

18.2 Jurisdictional Wetland Areas

Greenland's Jurisdictional Wetlands are defined per RSA 674:55. ~~defined as identified in the "Corps of Engineers Wetland Delineation Manual, Technical Report Y-87-1", January 1987 as amended including;~~ but are not limited to, swamps, bogs, marshes, ponds, and rivers.

18.3 Identification and Delineation Requirements of Wetlands and Vernal Pools

- 18.3.1 *Jurisdictional* wetlands and wetland boundaries shall be delineated on the basis of hydrophytic vegetation, hydric soils, and wetlands hydrology in accordance with the techniques outlined in the "Corps of Engineers Wetland Delineation Manual, Technical Report Y-87-1", January 1987 as amended. Wetlands shall be delineated by on-site inspection of soil types, vegetation, and hydrology by a ~~NH~~ *New Hampshire* certified wetland scientist. A certified ~~NH~~ *New Hampshire* wetland scientist shall mean a person who is qualified in wetland delineation and who is certified by the State of New Hampshire Joint Board of Licensure.

- 18.3.2 *For delineation purposes, vernal pools shall be identified according to ENV-WT 101.106.*

18.4 APPEAL OF WETLANDS BOUNDARIES

In the event that a Jurisdictional Wetland Area and or associated boundary is in dispute between an applicant and a Greenland Local Land Use Board as defined by ~~NH~~ *New Hampshire* RSA 672:7, the Local Land Use Board may call upon the services of an independent ~~NH~~ *New Hampshire* certified wetlands scientist to examine said area and report findings to the Local Land Use Board for their determination of the boundary. The costs to the Town of such dispute shall be borne by the applicant.

18.5 PERMITTED USES IN THE JURISDICTIONAL WETLAND AREA

- A. Agriculture, including grazing, hay production, truck gardening and silage production provided that such use is shown not to cause significant increases in surface or groundwater contamination by pesticides, *fertilizers* or other toxic or hazardous substance and that such use will not cause or contribute to soil erosion;
- D. *Non-motorized R*recreational uses consistent with the purpose and intent of this article *and within the restrictions outlined in RSA 215-A;*

18.6 Conditional Uses

- 18.6.1 Conditional Use Permit: Under the enabling authority granted by ~~NH~~ *New Hampshire* RSA 674:21 II, the following uses are only permitted in Jurisdictional Wetland Areas, Wetland Buffers and Wetland Setbacks pursuant to the issuance of a conditional use permit by the Planning Board provided that all of the conditions listed in article 18.6.2 below are met. *Construction of:*

- A. *Roads;*
- B. *Driveways/access ways;*
- C. *Fire protection systems;*
- D. *Utilities;*
- E. *Drainage and stormwater management systems (shall not include septic systems or parts thereof);*
- F. *Fill extensions for raised septic systems.*

A. Construction of roads and other access ways/driveways, utilities, drainage systems (shall not include septic systems or parts thereof), and water impoundments for onsite water supplies that impact Jurisdictional Wetland Areas, Buffer and Wetland Setback, provided that the proposed construction is essential to the productive use of land not within the Jurisdictional Wetland Area, Buffer or Setback.

18.6.2 Conditions:

- K. *The proposed construction is essential to the productive use of land not within the jurisdictional wetland area, buffer or setback.*
- L. *The proposed construction permits the unobstructed flow of water and preserves the ~~natural contours~~ functionality of the jurisdictional wetland.*

18.8 Wetland Buffers

Jurisdictional Wetland Area	Vegetated Buffer Strip	Limited-Cut Buffer Area
Tidal Wetlands	25'	25'-100'
Inland Jurisdictional Wetland Areas	25'	25'-50'
Inland Jurisdictional Wetland Areas Contiguous with Surface Waters	25'	25'-75'

"Limited-Cut" buffers cited above refers to a healthy, well-distributed stand of trees, saplings, shrubs and ground cover that must be maintained and which leaves an intact vegetated buffer. Tree-cutting shall be limited to 50% of the basal area of trees greater than 6" diameter at breast height (dbh), and 50% of the total number of saplings the basal area of trees lesser than 6" dbh.

New Definitions (will be added to Definition section of the Ordinance)

Surface Waters: *Perennial streams, lakes, ponds, and tidal waters within the jurisdiction of the town, including all streams, lakes, or ponds bordering on the town, marshes, and other natural bodies of water.*

Vegetated Buffer Strip: *An area retained in its natural state (undisturbed, no cut) or replanted native non-invasive vegetation along the banks of watercourses, water bodies or wetlands, for the purpose of preventing erosion, trapping the sediment in overland runoff, and allowing for periodic flooding without damage to structures. (See also: **Wetland Buffer**)*

Wetland: *Pursuant to RSA 482-A:2 X, an area that is inundated or saturated by surface or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation or wildlife typically adapted for life in saturated soil conditions. They include, but are not limited to, swamps, bogs, marshes, ponds, lakes, rivers, vernal and ephemeral pools, perennial streams, and all similar areas.*

Wetland Buffer: *An upland area, adjacent to a wetland or water body, which is subject to special regulations and reviews in order to protect the adjacent wetland or water body value and function. (See also: **Vegetated Buffer Strip**)*

RECOMMENDED BY THE PLANNING BOARD

YES 359 NO 103

ARTICLE 7

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance, Article XXVI – Residential Open Space Conservation Subdivision Development?

26.1.9 Density Bonus (Amended 2009)

The Planning Board ~~may~~ *shall* award a development an additional number of conforming buildable lots as a density bonus, if the required criteria as performance standards are met. Additional density allowances are based on the number of conforming buildable lots achievable under the yield plan baseline. The allowances ~~are cumulative and may~~ *shall* be allowed based on the following performance standards: (renumber accordingly)

- ~~1. Conservation of greater than fifty percent (50%) of the parcel as designated open space may receive a five percent (5%) percent increase in the number of allowable buildable lots for every additional ten percent (10%) of open space protected, up to fifteen (15%) percent total increase.~~
- ~~2. Developments that grant increased access to the designated open space, including access to active recreation areas and/or facilities, to the general public or to all residents of the conservation subdivision itself, may be eligible for a ten percent (10%) increase in the number of allowable buildable lots.~~
- ~~3. Developments that provide for a conservation easement, acceptable by the planning board and held by the municipality or recognized conservation organization or land trust, may be eligible for a ten percent (10%) increase in the number of allowable buildable lots.~~
- ~~4. Innovative layout and design of the project to encourage a village or community type environment with such amenities as village greens and parks, community view sheds and/or integration into existing protected farm activities, existing recreational opportunities, and existing conservation lands, the Greenland Planning Board may award the development an additional density bonus of up to fifteen percent (15%) increase in the number of allowable buildable lots.~~
- ~~5. A density bonus of up to two (2) allowable buildable lots may be awarded for the preservation of each potential frontage lot as wooded open space.~~
1. (6) A density bonus of 15% above that indicated by the yield plan will be allowed for developments that will guarantee: 20% of the total number of units proposed within the development (including all units allowed by density bonuses) shall meet the requirements of the definition of workforce housing per RSA 674 as amended.
4. (9) ~~In no event shall the total density bonus awarded exceed fifty percent (50%) of the yield plan baseline of conforming buildable lots. The Planning Board may adopt additional regulations that provide for density bonuses in accordance with this section.~~

26.1.10 Standards for Approval

D. That the character of the area shall not be adversely affected. This determination, to be made by the Planning Board, shall be made by considering the following aspects of the surrounding area:

1. Consistency of Architecture: Except for single-family detached development, determined through analysis of the following:

- a. Roof pitches
- b. Siding types
- c. Architectural styles of residential structures
- d. Proportional aspects of facades, building locations on lots
- e. *Streetscape appearance and beautification*

4. Protection of Cultural Resources: Determined through analysis of the following:

- a. Establishment of new and protecting existing trail ways for travel.
- b. Protection of historic buildings or significant historical landscapes.
- c. Establishment, protection, and promotion for agricultural uses of the site.

26.3.2

~~No more less than fifteen (15%) eighty-five (85%) percent of the required fifty (50%) percent minimum of total land in the parcel that shall be dedicated as open space/conservation land may be wetlands uplands, non-wetland, as defined in the Town of Greenland's Zoning ordinance.~~

26.3.3

C. Stormwater control devices that are Low Impact Design (LID) treatment facilities shall be permitted in the dedicated open space/conservation land.

26.4.2 Setbacks and Other Dimensions

- A. All buildable lots within the conservation subdivision shall ~~be contain~~ at least *1/2 acre (21,780 ±5,000 square feet) in size of contiguous upland (non-wetland) area*, and be able to contain an individual septic system within each lot.
- B. The following frontage requirements shall apply:
 - 1. Each single-family lot or unit shall have ~~75'~~ *100'* of frontage on interior roadways.
 - 2. Duplex units, sharing a common wall shall have ~~±25'~~ *150'* of frontage.
- D. The following setbacks shall apply to all residential structures within the development:
 - 3. 40' structural separation for all single-family unit structures within the development; ~~subject to 4.2 R-i;~~
 - 5. 10' structural setback from all lot lines exclusive of ~~4.2 R-e~~ *Section 26.4.2 D 2 and 3.*
- E. *Frontage lands on roads existing at the time of application shall maintain at least a 50' four (4) season natural buffer to minimize potential impacts on abutting properties and the street. The natural vegetation shall be retained and maintained. No dwelling, accessory structure, street or parking area shall be permitted within the designated buffer area. Streets that serve as access to the development, walls, underground utilities, and drainage structures may be located within this buffer.*
- F.

RECOMMENDED BY THE PLANNING BOARD
YES 412 NO 116

ARTICLE 8

To see if the municipality will vote to raise and appropriate the sum of Eight Hundred Thousand Dollars (\$800,000) for the reconstruction and repairs of Dearborn Road and Caswell Drive and the widening of the entrance/road into Krasko Field; and to authorize the issuance of not more than \$800,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Furthermore, to raise and appropriate an additional sum of Thirty Six Thousand Dollars (\$36,000) for the first year's interest payment on the bond or note.

The estimated cost of the work on the first phase of Dearborn Road is \$330,000; the work planned for Caswell Drive is estimated to be \$410,000; widening the road into Krasko Field is estimated to be \$60,000.

Recommended by the Board of Selectmen
Recommended by the Budget Committee
2/3 vote required by yes/no ballot

A motion was made by Mr. John Penacho to adopt Article 8 and was seconded by Mr. Vaughan Morgan.

Mr. Penacho explained that Dearborn Road and Caswell Drive are in poor condition and the road/entrance into Krasko Field needs to be widened as it is most difficult for two cars to pass. The Board of Selectmen are concerned about keeping taxes low, therefore, authorization is needed from the Town to apply for bonds or notes to cover this reconstruction and repair project. The loans requested are for ten (10) years, with fixed annual payments and no prepayment penalties. The interest rates presently are low, 2.1% to 2.75%. The annual expense for principal and interest are estimated at \$90,000 approximately.

Several residents questioned the scope of the project regarding drainage, easements, rights of way, interest rates, and concerns about safety, whether sidewalks were part of this project, increase in traffic due to the new homes that have been built and the processes to start/complete these projects. The majority of the residents agreed that this work must be done. It was the method of financing the project that was being questioned and discussed. A recommendation was made by one of our residents not to bond the project, but to pay for this by raising taxes and getting it over within a year. Their reasoning was the cost of the interest and the fact that by the time the bond was paid off, the road would be in need of repair again. There was a mixed reaction to the Article, some in favor and some opposed. Mr. Sodini, one of our Selectmen and an EMT/Fireman spoke in favor of this bonding project. He explained that Dearborn Road is narrow, very windy and has significant drainage issues. A fire truck cannot pass with cars coming from the opposite direction causing a safety issue on this road. Residents are concerned that each year the cost to do this work will continue to increase. Mr. Penacho and Mrs. Anderson explained that additional funds may be requested by the Town at a later date due to the scope and cost of work on each street involved in this Article and depending on the problems with easements, rights of way, etc. Mr. Bouffard opened the polls for residents to vote by secret yes or no ballot. Ballot box must be left open for one hour from the start of voting.

Article 8 was,

ADOPTED
YES 74 NO 24

ARTICLE 9

To see what sum the Town will vote to raise and appropriate for the operating budget. The Board of Selectmen recommends Three Million Two Hundred Two Thousand Seven Hundred Five Dollars (\$3,202,705). The Budget Committee recommends Three Million Two Hundred Four Thousand Two Hundred Five Dollars (\$3,204,205). This article does not include appropriations voted in other warrant articles. (Majority vote required)

A motion was made by Mary McDonough to accept Article 9 and was seconded by Mr. John Penacho.

Mrs. McDonough explained the increases in the 2014 budget. They were due to the 2% wage increase for all Town employees, increase in hours for one part time person to full time, restructuring of the Police Department, increases in New Hampshire Retirement, Health and Disability Insurance, etc. Mrs. McDonough went on to explain the difference between what the Selectmen recommended and the amount the Budget Committee recommended was an increase of \$1500 for the library for snow removal. This was added to allow the Library the ability to hire an additional company/person to remove snow, sand, etc. in the event that the Town's snow removal personnel were unable to do it as promptly as the Librarian felt was needed.

Mr. "Mo" Sodini made a motion to amend the Budget Committee budget to increase the snow removal and salt budget by \$50,000, bringing the budget to \$3,254,205. This was seconded by Mr. John Penacho.

Mr. Sodini explained that due to the weather conditions this winter, our budget for snow removal and salt have nearly been expended, with a balance in the Emergency Storm Fund of \$41,428.09.

The Amendment to add an additional \$50,000 to the operating budget for snow removal and salt, as recommended by the Budget Committee, was

ADOPTED.

Article 9, as amended to raise and appropriate the sum of \$3,254,205 for the operating budget was,

ADOPTED

ARTICLE 10

To see if the Town will vote to discontinue the Capital Reserve Fund known as Town Vicinity Land established in 2004 for the purpose of purchasing real estate and buildings, including easements, adjacent to or in the vicinity of existing land owned by the town and deposit total balance into the General Fund.

As of 12/31/2013 this fund had a balance of \$202,148.59.

A motion was made by Mr. "Mo" Sodini to accept Article 10, and was seconded by Mr. Vaughan Morgan.

Mr. Sodini spoke to discontinue this fund and place the \$202,148 in a new Capital Reserve Fund for General Road Maintenance. The intent of the Board of Selectmen was to have the amount lapse to surplus to compensate for the same amount being taken from surplus. This amount would be deposited in the new CRF for General Road Maintenance.

Residents questioned whether taking this money from the Town Vicinity Land fund was a good idea as there may be a need to have it to purchase cemetery land, land adjacent to the Library for expansion or conservation land. Mr. Sodini explained, as a Library Trustee, no one is willing to speak to the neighbors to purchase any land to expand the library. At present the Library has approximately \$450,000 in trust funds. Mr. Sodini stated further that additional cemetery land had been uncovered, therefore, at present no new cemetery land was needed. Also, Mr. Sodini explained that Underwood Engineering has prepared a proposed plan for a Town Complex, which includes Fire Department, Town Hall, Library, etc. and, as of now, there is no need for additional property as we have adequate land to accomplish this.

Mr. Penacho answered the question as to how this money would be used. He explained that these funds would be used for easements, etc. on Dearborn Road. He stated that the Town is trying to re-allocate the funds to be used to improve our infrastructure and noted that our infrastructure must be maintained. (Article 11 ties in with this Article.)

There being no further, discussion, Article 10 was,

ADOPTED

ARTICLE 11

To see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named the General Road Maintenance Capital Reserve Fund for the purpose of repairing, reconstructing, paving town owned roads and to name the Board of Selectmen as agents to expend from the fund. Further to raise and appropriate the sum of Two Hundred Two Thousand One Hundred Forty Eight Dollars (\$202,148) to be deposited into this fund. Amount to come from surplus, no amount to be raised from taxation.

**Recommended by the Board of Selectmen
Recommended by Budget Committee**

Mr. "Mo" Sodini made a motion to accept Article 11, and it was seconded by Mr. Kevin Forrest.

There being no discussion, Article 11 was,

ADOPT

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Five Hundred Thousand Dollars (\$500,000) for the acquisition of a fire truck/pumper with hose reel. To further authorize the withdrawal of One Hundred Eighteen Thousand Dollars (\$118,000) from the Fire Truck Capital Reserve Fund and One Hundred Fifty Thousand Dollars (\$150,000) from the Ambulance Special Revenue Fund to be used for this purpose. Two Hundred Thirty Two Thousand Dollars (\$232,000) to be raised by taxation.

*As of 12/31/2013 the Fire and Ambulance fund had a balance of \$175,429.19.
As of 12/31/2013 the Fire Truck Capital Reserve Fund had a balance of \$118,995.43*

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Motion was made by Mr. Vaughan Morgan to accept Article 12 and it was seconded by Mr. John Penacho.

Mr. Morgan commended our volunteer department for their service. He explained the need to replace the 1978 hose reel/pumper truck. It failed the pump test last year and has been temporarily repaired. It will take a minimum of 9 months to a year for a new truck to arrive once it is ordered. This truck is not in addition to what the town presently has. It is a replacement. Mr. Morgan further explained that there is an organization, Insurance Services Office (IOS), which rates towns every few years. If our town is found to be substandard due to poor or lack of equipment, town residential insurance rates could be negatively impacted.

There being no further discussion, Article 12 was,

ADOPTED

ARTICLE 13

To see if the Town will vote to discontinue the Fire Truck Capital Reserve Fund established by Article 16 in 2002. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the town's general fund.

As of 12/31/2013 this fund had a balance of \$118,995.43.

A motion was made by Mr. "Mo" Sodini to accept Article 13 and it was seconded by Mr. Morgan

There being no discussion, Article 13 was,

ADOPTED

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Thirty Six Thousand Five Hundred and Four Dollars (\$36,504) for the purpose of staffing the fire department with two part-time firefighter/EMT's or EMT Responder during the day for a maximum of 32 hours per week each. Estimated annual cost for 2015 will be \$48,672.00.

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Vaughan Morgan to accept Article 14 and it was seconded by Mr. Kevin Forrest.

A secret ballot was requested on a petition signed by five registered voters who were present at this meeting.

Mr. Morgan explained the intent of the Article was to improve and maximize response times for emergencies. Hours worked will be limited to 32 per week day, and no additional employee benefits will be paid.

If the Deputy Fire Chief is in Town and on duty, only 1 shift will need to be filled. There will be 2 shifts per week day, i.e., 7:30-3:30 and 8:30-4:30. Occasional weekend coverage will be as needed. These shifts will be filled only by EMT's certified or dual certified, who are currently part of the Department. These part time employees will not be part of the stipend program currently in place. Their hourly rate will be \$15/hour for dual certified and \$13/hr. if only EMT certified.

A resident questioned whether Obama Care/Health Care Act will affect these firefighter/EMT's. Fire Chief responded that he did not know, but social security and Medicare were included in the estimated cost.

There being no further discussion, Article 14 was,

**ADOPTED
YES 67 NO 34**

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500) for the acquisition of a nitrous oxide system for use in the ambulance. To further authorize the withdrawal of \$4,500 from the Ambulance Special Revenue Fund. *As of 12/31/2013 this fund had a balance of \$175,429.19*

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. "Mo" Sodini to accept Article 15 and was seconded by Mr. Vaughan Morgan.

Mr. Sodini explained the use and technology of nitrous oxide. In cases where patients are in extreme pain, this will be used to alleviate the pain and allow the EMT's to help the individuals in the ambulance.

There being no further discussion, Article 15, was

ADOPTED

ARTICLE 16

To see if the Town will vote to raise and appropriate Three Thousand Dollars (\$3,000) for the 2013 ambulance billing administrative expenses. Funds to be withdrawn from the Fire and Ambulance Special Revenue Fund. (Majority vote required) *As of 12/31/2013 this fund had a balance of \$175,429.19*

**Recommended by the Board of Selectmen
Recommended by Budget Committee**

A motion was made by Mr. "Mo" Sodini to accept Article 16 and was seconded by Mr. Kevin Forrest.

This is a yearly, re-occurring Article. Five cents on the dollar is paid to Comstar, the Town's billing service for handling the administrative paperwork for the ambulance.

Being no further discussion, Article 16 was,

ADOPTED

ARTICLE 17

To see if the Town will vote to establish a Capital Reserve Fund under RSA 35:1 for the purpose of finishing the second story of the police station to include electrical, heat, air conditioning, insulation, dry wall and plumbing and to name the Board of Selectmen as agents of the fund. Further to raise and appropriate the sum of Fifty Five Thousand Dollars (\$55,000) to be deposited in the fund. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion as made by Mr. Vaughan Morgan to accept Article 17 and was seconded by Mr. John Penacho.

Mr. Morgan explained that the reason for establishing this CRF is to finish the second story in the Police Department. This would include heat, electrical, plumbing, insulation and dry wall. When the building was originally constructed, the monies appropriated were not enough and, therefore, the Town ran out of funds to complete this project. A resident questioned if this was going to be a yearly request, what it would cost to complete and the goal to complete the project. Mr. Morgan stated that the cost to complete was \$110,000 and that it was not going to be a yearly request. He stated, however, that there is a possibility of having to install an elevator to allow for handicap access if this second floor is used by the general public. The elevator shaft already exists. Chief Tara Laurent is checking with the proper authorities to see if this needs to be handicap accessible. Presently, the plan is to use this area for police training purposes and as a conference room for the Police Department only. There being no further discussion, Article 17 was,

ADOPTED

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Thirty Five Thousand Dollars (\$35,000) for the purpose of making exterior repairs to the police station. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Vaughan Morgan to accept Article 18 and it was seconded by Mr. John Penacho.

Mr. Morgan asked Chief of Police, Tara Laurent, to speak to the Article. Chief Laurent explained that all of the trim was rotting due to weather, etc. over the years since the Police Station was built 11 years ago. This trim is going to be replaced with composite materials that will last for years. The siding is in good shape and does not need to be replaced. Bids have been received for this work.

There being no further discussion, Article 18 was,

ADOPTED

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be deposited in the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

As of 12/31/2013 this fund had a balance of \$2,000.

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Vaughan Morgan to accept Article 19 and was seconded by Mr. John Penacho.

Mr. Morgan asked Chief of Police, Tara Laurent, to speak to this Article. Chief Laurent explained that the life of their ballistic vests is five years. This amount of money is requested each year and is added to the Police Equipment Capital Reserve Fund so that the Police equipment is kept up to date and in proper working order. The monies from this fund will be used for new equipment as needed.

There being no further discussion, Article 19 was,

ADOPTED

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Fifty Eight Thousand Dollars (\$58,000) for the purpose of replacing the existing salt storage area with a new structure. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Kevin Forrest to accept Article 20 and was seconded by Mr. Vaughan Morgan.

Mr. Forrest explained that the existing salt shed needs to be replaced as it is in bad condition. The aluminum frame is corroding, and the walls are falling down. Salt is leaching out. The new structure will be a galvanized steel frame structure with a rubberized membrane. The placement of the shed is to be determined at a later date. Residents questioned if there was a problem with snow loads and if there was a possibility of this building collapsing. They also questioned the location and why the building would be relocated. Mr. Berg stated that this building would be in the aquifer protection zone. Mrs. Anderson stated that the company, who did the space needs study for the town recommended relocation. All of the salt products will be under cover with a proposed concrete barrier and drainage trench. She further stated that the location would be looked at very closely. According to Mrs. Anderson she had checked with Laconia & Derry to see if they had had any problems. She was told that they did not have any problems. There being no further discussion, Article 20 was,

ADOPTED

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to purchase and install a horizontal compactor and the appropriate container to be utilized for single stream recycling at the Transfer Station. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

A motion was made by Mr. Kevin Forrest to accept Article 21 and was seconded by Mr. "Mo" Sodini.

Mr. Forrest explained that the purpose of this Article is to reduce the number of loads that are presently being hauled at a rate of \$155 per container with an average of 21 hauls per month. In 2014 it is anticipated that the rate will increase at the end of the year. He further explained that the placement of the compactor is to be determined to make it easier for folks to recycle and not trudge through the mud. Residents had questions regarding the breakdown of the compactor, whether or not the concrete pad and electrical work were included, the expense versus the income of recycling, and single stream recycling, etc. The cost of the compactor is \$35,000 with the balance of \$15,000 to be used for the electrical work and the installation of a concrete pad. The cost to recycle is increasing. The bottom line is that more folks need to recycle. The amount of curbside pickups has increased substantially. In 2011, it was 74 tons per year increased to 134 tons for 2013. The Town has to pay tipping fees for these curbside pickups raising the Town's costs.

There being no further, discussion, Article 21 was,

ADOPTED

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to improve computer security measures including additional firewall, online backup, new equipment, monthly support and annual yearly assessment. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Mr. Forrest made a motion to accept Article 22 and it was seconded by Mr. Vaughan Morgan.

Mr. Forrest explained that this Article was to improve and guarantee computer security. Everyone is aware of the issue the Town had a few months ago. We do not want this to occur again and are being proactive with this process. This Article is to insure that we have computer information security and ongoing risk assessment / management, which is essential. This will involve additional firewalls, online backup, monthly support, new equipment and annual assessment.

There being no further discussion, Article 22 was,

ADOPTED

ARTICLE 23

To see if the Town will vote to raise and appropriate Four Thousand Dollars (\$4,000) the purpose of instituting an emergency email/text notification system for the Town of Greenland. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by Budget Committee

A motion was made by Mr. Kenneth Fernald to accept Article 23, and it was seconded by Mr. Morgan.

Mr. Fernald, Emergency Management Director explained that this system is called Code Red. Residents will be given the option to receive notification by telephone calls, emails, and text messages for emergency situations. This system will give the police and fire departments the opportunity to communicate with residents in the event of emergencies.

Following a brief discussion, Article 23 was,

ADOPTED

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Fifty Seven Thousand Dollars (\$57,000) to be deposited in the Medical Expendable Trust Fund established by Town Meeting in 2010 for the purpose of funding medical deductible payments for the eligible Town of Greenland employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation. (Majority vote required)

As of 12/31/2013 fund balance was \$942,923

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Kevin Forrest to accept Article 24 and was seconded by Mr. Sodini. Mr. Forrest explained that this was an annual requirement under our Comp 5000 health insurance plan. This amount is to keep the Trust Fund funded for the medical deductible payments for the employees of the Town who are eligible. A discussion followed regarding the Fund balance and questions regarding deductibles.

There being no further discussion, Article 24 was,

ADOPTED

ARTICLE 25

To see if the Town will vote to discontinue the Construction Maintenance of Town Property Capital Reserve Fund established by Article 20 in 2009. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the town's General Fund.

As of 3/1/14 this fund had a balance of less than \$100.00

A motion was made by Mr. John Penacho to accept Article 25 and it was seconded by Mr. Vaughan Morgan.

Mr. Penacho explained that the purpose of this Article was to discontinue this Fund as it had less than \$100 in it. It is strictly a housekeeping article.

There being no discussion, Article 25 was,

ADOPTED

ARTICLE 26

To see if the Town will vote to amend the Recreation Commission established in 1976 to increase the membership to consist of seven members with two alternates. The Recreation Commission will be advisory to the Board of Selectmen with members to be appointed by the Board for three year, staggered terms.

Mr. Kevin Forrest made a motion to accept Article 26 and it was seconded by Mr. Vaughan Morgan.

Mr. Forrest explained that the Recreation Commission as originally established was 5 members. Due to the growth within our town and the additional number of recreation programs, it is necessary to amend the number of additional members and alternates to include 7 members and 2 alternates.

There being no discussion, Article 26 was

ADOPTED

ARTICLE 27

To see if the Town will vote to discontinue the 1957 Cemetery Bylaws. In accordance with RSA 289:7 I (a) the Cemetery Trustees are responsible for bylaws.

A motion was made by Mr. David Gill to accept Article 27 and was seconded by Mr. Kevin Forrest.

Mr. Gill explained that the 1957 Bylaws need to be rescinded. New Bylaws which have been prepared will be able to be instituted by the Cemetery Trustees once the previous Bylaws are discontinued/rescinded. Copies of the new Bylaws are available for review.

After a brief explanation and discussion with residents, Article 27 was

ADOPTED

There being no further business to come before the meeting, motion was made and seconded to adjourn at 11:56 a.m.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work backwards

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5950

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: GREENLAND

County: ROCKINGHAM

Original Date

Revision Date

ASSESSOR

Assessor's Name

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

JOHN PENACHO

Municipal Official 1

MAURICE SODINI

Municipal Official 3

JOHN MCDEVITT

Municipal Official 5

VAUGHAN MORGAN

Municipal Official 2

KEVIN FORREST

Municipal Official 4

Municipal Official 6

☒ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

KAREN ANDERSON

Preparer's Name

(603) 431-7111

Phone Number

☒ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

KANDERSON@GREENLAND-NH.COM

Email (optional)



New Hampshire
Department of
Revenue Administration

2014
MS1

Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	2,239.93	\$467,100
1-B	Conservation Restriction Assessment RSA 79-B ?		
1-C	Discretionary Easements RSA 79-C ?	247	\$98,800
1-D	Discretionary Preservation Easements RSA 79-D ?		
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?		\$242,875,700
1-G	Commercial/Industrial Land (excluding Utility Land) ?		\$36,748,200
1-H	Total of Taxable Land ?	2,486.93	\$280,189,800
1-I	Tax Exempt and Non-Taxable Land ?		\$13,004,700

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$294,104,600
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$8,400
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$78,539,800
2-D	Discretionary Preservation Easements RSA 79-D ?		
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$372,652,800
2-G	Tax Exempt and Non-Taxable Buildings ?		\$23,876,000

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	\$21,377,632
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	
5) Valuation Before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?		\$674,220,232



New Hampshire
Department of
Revenue Administration

2014

MS1

Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		

11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6, 7, 8, 9, 10a, 10b) ? \$674,220,232

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$15,000	2	\$30,000
13	Elderly Exemption (RSA 72:39-a & b)		25	\$3,015,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$50,000	2	\$100,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?			
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			

20) Total Dollar Amount of Exemptions (sum of lines 12-19) \$3,145,000

Calculations

21) NET VALUATION: Used To Compute Municipal County and Local Education Tax Rates (Line 11 minus Line 20)	\$671,075,232
22) LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 8B	\$21,377,632
23) NET VALUATION WITHOUT UTILITIES: TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$649,697,600

Notes:



New Hampshire
Department of
Revenue Administration

2014
MS1

Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser (?)

Who Appraises/Establishes the Utility Value in the Municipality? (If multiple, please list)

GRANITE HILL MUNICIPAL SERVICE, UTILITY SUBMITTED INVENTORIES

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? ☐ Yes ☐ No

SECTION A

List Electric Companies (?)

Electric Company

Assessed Valuation

HUDSON LIGHT AND POWER DEPT GENERATION	\$32
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$5,600
NEXTERA ENERGY SEABROOK LLC	\$43,600
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$10,350,500
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$10,300
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$577,400

A1 Total of all Electric Companies listed in this section:

\$10,987,432

List Gas Companies (?)

Gas Company

Assessed Valuation

MARITIMES & NORTHEAST PIPELINE LLC	\$4,830,800
GRANITE STATE GAS TRANSMISSION INC	\$2,471,200
NORTHERN UTILITIES INC (UNITIL)	\$491,000
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	\$2,597,200

A2 Total of all Gas Companies listed in this section:

\$10,390,200



List Water and Sewer Companies ?

Water/Sewer Company

Assessed Valuation

A3 Total of all Water and Sewer Companies listed in this section:

Grand Total Valuation of all Sect. A Utility Companies

\$21,377,632

SECTION B

List Other Utility Companies ?

Other Utility Company

Assessed Valuation

B1 Total of All Other Companies listed in this section (must agree with line 3B):



New Hampshire
Department of
Revenue Administration

2014
MS1

Tax Credits and Exemptions

Veterans' Tax Credits

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
1 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	191	\$95,500
2 Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	3	\$6,000
3 Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	6	\$12,000
Total Number and Amount		200	\$113,500

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother's & sister's, and one qualifies to stay there, not over half.

Disabled and Deaf Exemption Report

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits 1	\$13,400	\$20,400		
Asset Limits 1	\$35,000	\$50,000		

Elderly Exemption Report - RSA 72:39-a

First Time Filers Granted Elderly Exemption for Current Tax Year

Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted

Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	1	\$90,000	65-74	6	\$540,000	\$540,000
75-79	1	\$115,000	75-79	5	\$575,000	\$517,500
80+		\$145,000	80+	14	\$2,030,000	\$1,957,500
Total				25	\$3,145,000	\$3,015,000

Income Limits	Single	\$35,000	Asset Limits	Single	\$125,000
	Married	\$50,000		Married	\$125,000

Community Tax Relief Incentive - RSA 79-E

Adopted: ☐ Yes ☒ No



New Hampshire
Department of
Revenue Administration

2014
MS1

Property Reports

Current Use Reports - RSA 79-A

?

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	590.09	\$241,300	Receiving 20% Rec. Adjustment	
Forest Land	1,392.16	\$223,400	Removed from Current Use During Current Tax Year	65.07
Forest Land with Documented Stewardship			Owners in Current Use	59
Unproductive Land			Parcels in Current Use	140
Wet Land	257.68	\$2,400		
Total	2,239.93	\$467,100		

Land Use Change Tax

?

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

Conservation Allocation	Percentage	And/Or Dollar Amount	
Monies to Conservation Fund			
Monies to General Fund			\$218,971

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

?

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land			Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				
Unproductive Land				Total Number
Wet Land			Owners in Conservation	
			Parcels in Conservation	
Total				

Discretionary Easements - RSA 79-C

?

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)
247	1	\$98,800	GOLF COURSE

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F

?

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures

~REPORT OF THE BOARD OF SELECTMEN~

It was another successful year for the Town of Greenland and I thank all the town employees and volunteers for making this possible. Without your hard work and dedicated service, the residents of Greenland would not enjoy our superior quality of life. You make the responsibility of being a selectman much easier, and, on behalf of the Select Board, I extend you a big and heartfelt thank you. I look forward to working with you again in 2015.

The Select Board welcomes John McDevitt, its newest member, to the Board. John was on the Planning Board for many years and his experience and knowledge of the Town will make him a strong contributor in his new role.

I thank outgoing board member, John Vitale, for his many contributions to the Select Board. We were fortunate to have John as a selectman as he was often the voice of reason on the Board. John's service was very much appreciated and he will be missed.

Our long time board member, Mo Sodini, has decided to retire from the Select Board when his current term ends in March. I would like to acknowledge Mo for his tireless service to the Town. In addition to serving as a selectman for nine years, Mo served six years on the budget committee and was the Select Board representative to the Planning Board for three years. Mo is also a volunteer firefighter and EMT for the Town. We will miss Mo's valuable contributions and, most of all, his unique sense of humor. On behalf of the Select Board and the entire Town, I thank Mo for his service. We hope he enjoys his all his free time!!

My main objective in serving on the Select Board has been to maintain Greenland's quality of life while using sound fiscal restraint. I can assure you this has not been easy, especially with the State continually downshifting the costs of state mandated programs to cities and towns. As this downshifting adds to the Town's tax rate, it makes it more difficult to maintain the Town's infrastructure while keeping taxes in check. Due to the excellent work and oversight of the Town Department heads however, the Town has been successful in keeping taxes at a reasonable rate. Of course the residents can be the judge. All the numbers are in this town report.

One of the major cost saving successes in 2014 was the purchase and installation of a new compactor for the transfer station. The compactor is used exclusively for recycled materials. It saved the Town \$6,500 in the three months it was in place in 2014, and is projected to save \$31,000 in 2015. At this rate, the return on this investment will be realized in less than two years. Recycling is not only good for the environment; it is also a money saver for the Town. So whether you are an advocate for the environment, or an advocate for saving money, or both, RECYCLE!! It really is a win/win - PLEASE RECYCLE!!!

Endeavors to look forward to in 2015, include the reconstruction of Caswell Drive and Dearborn Road. These projects were supposed to have begun in 2014 but were delayed due to the extensive engineering required and high construction costs. Construction is anticipated to begin in spring 2015.

We are also hoping to complete the paving of the transfer station. A warrant article will be submitted to the voters at the Town Meeting asking to raise the money for this project. So, vote yes if you hate traipsing in the mud or eating dust.

In closing, I thank my fellow Select Board members and the great people of Greenland for allowing me to serve as a member of the Select Board.

Respectfully submitted,

John Penacho
Board of Selectmen, Chair



~ TOWN ADMINISTRATOR'S REPORT~

The statement, "Greenland is a wonderful place to live" is made frequently by residents coming to the town office and we are working hard to maintain that reputation. I would like to take this opportunity to thank the town's employees for their work this year. Together, we provided excellent services for the residents of Greenland and did so with a small staff that can work together to provide the services in a cost effective manner. The Board of Selectmen carefully provide the direction for the town and their service is certainly appreciated.

2014 was a busy year with some major projects taking place. The entrance/exit road to Krasko Field was widened, making it safer for two-way traffic; the Recycling compactor was installed at the Transfer Station after an extended permitting process through the State; the road reconstruction was completed at Hillside Avenue/Meadow Lane and Remembrance Park received a complete make-over.

The continuous snow events at the beginning and end of 2014 were a burden on the operating budget causing some planned maintenance and improvements to be delayed until 2015. We look forward to completing a storm water remediation on Hillside Drive, paving the remainder of the Transfer Station and reconstructing Dearborn Road and Caswell Drive in the very near future.

A significant amount of time was spent in 2014 getting proposals for the hauling of our waste and recyclables as well as bidding contracts for our recycling and computer technology services. The costs for hauling our waste has increased and the cost for disposing of our commingled recyclables has decreased, making it even more important that residents recycle as much of their waste as possible.

The employees and elected officials of Greenland are dedicated and keep the best interest of the town in mind. I am honored to work with Marge, Liz, Amy, Myrick and Charlotte on a daily basis in the town office. Jim Rolston has done a good job as treasurer for the town, making the required deposits in a timely manner. Chief Laurent and Chief Cresta are exemplary leaders of their respective departments.

Personally, I will miss working with Wally Berg as Health Officer and Mo Sodini as Selectman. Wally has served as Greenland's Health Officer for over 40 years and was one of the first officials I met here in Greenland. Mo was elected to his first term as a Selectman shortly after I began working here and has served continuously for nine years. These two men have been excellent resources for me and they always had the best interest of the town in mind.

Respectfully submitted,

Karen Anderson



Karen Anderson – Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

This year, 2014 closed with continued growth in our Town. Many new homes have been built and more are on our books. Greenland is a very desirable place to live due to the close proximity to Rte. 95, Maine, Massachusetts and our demographics. This has created an influx of individuals and families, some retiring and others coming to settle in our Town due to a low tax rate and a favorable school system. With this increase in population, our workload increased. We were able to handle the increased volume of registrations, tax payments, dog registrations, vital records, notarizations, registrations to vote, boat and off road vehicle registrations, and to answer questions from several different sources on a daily basis, in a timely manner.

Our motor vehicle registrations alone were in excess of \$800,000. The tax warrant for 2014 was \$10,515,502. The collected balances on 2014 taxes, being approximately 97% as December 31, 2014, is a credit to all of our residents who pay their taxes on time. Liens for the prior year, 2013, were \$58,268. With receipts in access of \$11,000,000, all of our accounts balanced to the penny, making our Auditor's preparation of the Financial Statements an easier task.

Going into 2015, we look forward to serving you and making your experience registering vehicles, dogs, paying taxes or whatever transactions you may have, a pleasant one.

Respectfully submitted,

Marguerite "Marge"
Morgan Town
Clerk/Tax Collector

~TOWN CLERK'S FINANCIAL REPORT~

	<u>2013</u>	<u>2014</u>
Motor Vehicle Permits	826,649.20	882,932.81
Motor Vehicle Decals	15,594.00	16,149.00
Boat Registrations	1,601.04	3,416.64
Fish & Game Income	93.00	194.00
E-Reg Verification	88.78	0.00
E-Reg - Interware	558.00	0.00
Transportation Improvement Fund	13,324.50	13,475.00
Dog Licenses w/fines	4,591.60	4,838.90
NSF Fees	150.00	300.00
Marriage Licenses	84.00	168.00
Vital Statistics	533.00	988.00
Transfer Station Permits	10,936.00	10,860.00
Miscellaneous - Copies, filing fees, etc.	5,930.94	6,105.72
Wetland Permit filing fees	20.00	10.00
Total	880,154.06	939,438.07

~RESIDENT DEATH REPORT~

2014

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Gowen, George	01/02/14	Greenland	Gowen, Clarence	Smart, Lottie
Frank Sr., Duane	02/09/14	Portsmouth, NH	Frank, Ivan	Langhans, Lora
Fleming, Nancy	02/10/14	Portsmouth, NH	Frink, Charles	Canney, Ruth
Rhoades, Emilie	03/26/14	Dover, NH	Pratt, Anson	Bilger, Ada
MacLaughlin, Roderick	04/21/14	Portsmouth, NH	MacLaughlin, Daniel	Pond, Florence
Dixon, Carolyn	04/24/14	Greenland	Dixon, Raymond	Ash, Virgie
Ostromecky, Irma	06/10/14	Portsmouth, NH	Kreutzer, Eduard	Not Available, Anna
Larose, Minnie	06/19/14	Greenland	Griffin Sr., Everett	Wolfe, Bessie
Beck, Franklin	07/21/14	Greenland	Beck, William	Weeks, Carrie
Lajeunesse, Albert	08/12/14	Dover, NH	Lajeunesse, Albert	Sojowski, Angela
Mace Jr., Clarence	08/14/14	Portsmouth, NH	Mace Sr., Clarence	Unknown, Celia
Valzania, Eleanor	09/20/14	Greenland	Balboni, Romeo	Ermogino, Mary
Kish, Patricia	10/15/14	Greenland	O'Leary, Bartholomew	Laprise, Ida
Talienti, Alice	11/05/14	Dover, NH	Caswell, Burton	Cochrane, Mary
Alix, Katlyn	12/04/14	Portsmouth, NH	Alix, Francis	Enaire, Judith
Nichols, Norman	12/10/14	Portsmouth, NH	Nichols, Irving	Bickford, Helen

~RESIDENT MARRIAGE REPORT~

2014

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Shepard, Roger	Greenland	Slipp, Kathleen	Greenland	Greenland	Greenland	04/03/14
Pelletier, Keith	Greenland	Patton, Tonia	Greenland	Greenland	Greenland	05/24/14
Cipolla, Christine	Greenland	Scholtz Jr., Allan	Greenland	Greenland	Portsmouth	06/07/14
Fournier, Danica	Greenland	Barron, Ira	Greenland	Greenland	Greenland	07/05/14
Paukert, Edwin	Greenland	Caraballo, Lisette	Greenland	Greenland	Greenland	07/12/14
Sweet, Ryan	Greenland	Whelan, Kelly	Greenland	Greenland	Portsmouth	07/12/14
LeBlanc, Andrew	Greenland	Crowley, Sara	Greenland	Greenland	Freedom	07/26/14
Salkovitz, Scott	Greenland	McLachlan, Mary Beth	Greenland	Greenland	Portsmouth	08/16/14
Reval, Wayne	Greenland	Monroe, Linda	Greenland	Greenland	Exeter	09/19/14
Labrie, Jonathan	Greenland	Bellantone, Jessica	Greenland	Greenland	Portsmouth	09/20/14
Thigpen, Katelyn	Greenland	Aube, Bryan	Greenland	Greenland	Greenland	10/11/14
Cogswell, Ian	Greenland	Prouty, Heather	Greenland	Greenland	Hampstead	10/31/14
Szopa, Craig	Greenland	Leathers, Jaime	Greenland	Greenland	Greenland	11/19/14
Brackett, Stephanie	Greenland	Harris, Timothy	Greenland	Greenland	Hale's Locat.	11/22/14

~RESIDENT BIRTH REPORT~

2014

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Griffin, Kayla Elizabeth	04/16/14	Nashua, NH		Griffin, Tracy
Bouzakine, Caleb Tarasovich	07/23/14	Stratham, NH	Bouzakine, Taras	Bouzakine, Amanda
Karouni, Katherine Isabella	09/14/14	Portsmouth, NH	Karouni, Ghaleb	Karouni, Kara
Ingalls, Hannah Grace	09/18/14	Portsmouth, NH	Ingalls, Matthew	Ingalls, Jennifer
Beattie, Emery Abigail	09/28/14	Portsmouth, NH	Beattie, Scott	Beattie, Leah
Lee, Benjamin Christian	10/21/14	Portsmouth, NH	Lee, Daniel	Lee, Julie
Robidoux, Rory Charles	11/08/14	Portsmouth, NH	Robidoux, Charles	Robidoux, Kelly
Henderson, Gwen Elizabeth	11/23/14	Portsmouth, NH	Henderson, James	Henderson, Elizabeth
Garcia, Xiomara Aalyah	12/11/14	Portsmouth, NH	Garcia, Michael	Berroa, Elizabeth



New Hampshire
Department of
Revenue Administration

2014
MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2013	Year: 2012	Year: 2011
Property Taxes	3110		\$217,204.29		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$7,300.00		
Field Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2013	
Property Taxes	3110	\$10,515,502.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$218,058.00		
Field Taxes	3185	\$855.58		
Excavation Tax	3187			
Other Taxes	3189			
Add Line				

Payment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2013	2012	2011
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Field Taxes	3185				
Excavation Tax	3187				
Bounced checks			\$2,548.61		
Refunds			\$3,971.75		
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$4,001.65	\$13,696.37		
Interest and Penalties on Resident Taxes	3190				

Total Debits

\$10,738,417.23

\$244,721.02



New Hampshire
Department of
Revenue Administration

2014
MS-61

Credits



Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2013	2012	2011
Property Taxes	\$10,201,800.35	\$165,047.99		
Resident Taxes				
Land Use Change Taxes	\$165,558.00	\$7,300.00		
Field Taxes	\$855.58			
Interest (Include Lien Conversion)	\$4,001.65	\$13,696.37		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$53,235.75		
Beck current use reversal (see attached memo)	\$16,000.00			
Justin Haight adjustment 4/22 "transposition		\$0.36		
Write off-small amts. *	\$12.86			
Duplicate posting, software co. error	(\$3,951.00)			
Add Line:				
Discounts Allowed				

Statements Made	Levy for Year of this Report	Prior Levies		
		2013	2012	2011
Property Taxes		\$5,440.55		
Resident Taxes				
Land Use Change Taxes				
Field Taxes				
Excavation Tax				
Other Taxes				
Add Line:				
Percent Levy Deeded				



New Hampshire
Department of
Revenue Administration

2014
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2013	2012	2011
Property Taxes	\$317,639.79			
Resident Taxes				
Land Use Change Taxes	\$36,500.00			
Field Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance 				
Other Tax or Charges Credit Balance 				
Total Credits	\$10,738,417.23	\$244,721.02		



New Hampshire
Department of
Revenue Administration

2014
MS-61

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2012	Year: 2011	Year: 2010
Unredeemed Liens Balance - Beginning of Year		\$55,445.91	\$27,166.94	\$5,251.67
Liens Executed During Fiscal Year	\$58,267.74			
Interest & Costs Collected (After Lien Execution)	\$437.04	\$8,344.34	\$6,453.07	\$1,360.00
Total Debits	\$58,704.78	\$63,790.25	\$33,620.01	\$6,611.67

Summary of Credits

	Last Year's Levy	Prior Levies		
		2012	2011	2010
Redemptions	\$10,513.10	\$27,579.90	\$27,166.94	\$5,251.67
Interest & Costs Collected (After Lien Execution) #3190	\$437.04	\$8,344.34	\$6,453.07	\$1,360.00
Payments of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$47,754.64	\$27,866.01		
Total Credits	\$58,704.78	\$63,790.25	\$33,620.01	\$6,611.67

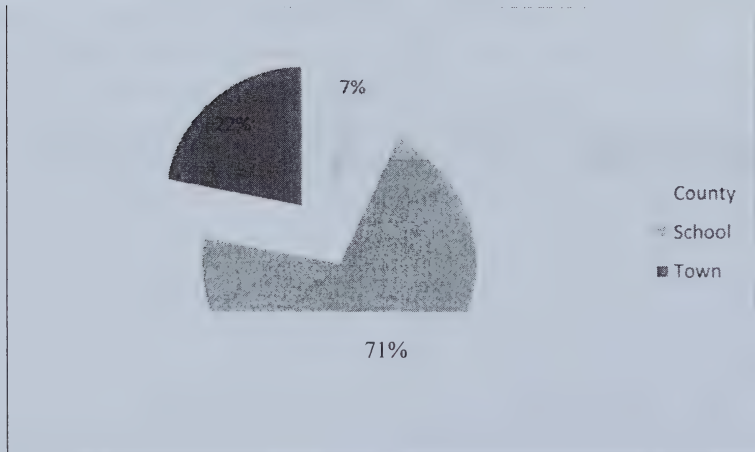
Rate of Taxation - 10 Year History

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate - Per \$1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
2005	\$	3.16	12.48	1.04	16.68
2006	\$	2.64	12.79	1.07	16.50
2007	\$	3.77	12.46	1.07	17.30
2008	\$	2.26	10.36	0.88	13.50
2009	\$	2.01	10.59	0.95	13.55
2010	\$	2.69	10.41	0.96	14.06
2011	\$	2.98	9.76	1.01	13.75
2012	\$	2.87	10.21	1.05	14.13
2013	\$	2.80	11.57	1.13	15.50
2014	\$	3.40	11.43	1.09	15.92

2014 Property Tax Breakdown



~ASSESSING DEPARTMENT'S REPORT~

Another year has passed. It was very busy time in the Assessing Office. My name is Todd Haywood of Granite Hill Municipal Services, I am the assessing contractor. Greenland also has Cheryl Akstin as its contracted field appraiser to assist with the data collection and general assessing duties. The Town of Greenland continues to maintain new technologies to assist the general public.

In 2014, the Assessor's Office processed 8 abatement requests. Furthermore, the Assessor's office continued on the cyclical data-base maintenance program which entails a complete interior and exterior data verification when possible for 20% of the town.

Our entire town's anticipated weighted mean ratio for 2014 is 92.4%; the median ratio for 2014 is 91.6%. The Coefficient of Dispersion (COD), which is the statistic used to measure disparity is 8.6%. The projected Price Related Differential (PRD) which tells you where the assessment bias lies is 1.01. These statistics fall within the acceptable range of the standards adopted by the NH Assessing Standards Board.

The Town of Greenland underwent assessment review by the NH Department of Revenue Administration in 2013, which entails a complete review of all the exemptions and credits. The final report was received in 2014 and the town passed the review with no problems. Thank you to all residents for cooperating with the inspectors and returning your veteran certifications quickly. The next scheduled assessment review by the Department of Revenue Administration is in 2018.

The NH Assessing Standards Board has a reference manual that was developed specifically for elected/appointed municipal officials and taxpayers. You may find this by using this link: <http://www.revenue.nh.gov/mun-prop/property/documents/asb-manual.pdf>

As is every year, we invite you to use the resources available to view your property cards, the link to the assessing online database is: <http://gis.vgsi.com/greenlandnh/>.

If you have any questions, please do not hesitate to give us a call or come in. We are here to serve you, the taxpayers.

Respectfully submitted,

Todd Haywood, CNHA
Assessing Contractor



Todd Haywood, Assessor

~BUILDING INSPECTOR/CODE ENFORCEMENT~ ANNUAL REPORT

2 014 was a consistent year for building in Greenland. With construction steady, Cushman Way, Falls Way and Maya Way subdivisions are near complete. A new subdivision, Van Etten Drive, was approved and site work is complete with the first foundation in the ground. The construction of 19 new homes is under way, throughout town.

A new commercial project has been approved, just west of Ocean Rd, and construction should begin soon. This project is set to include a Tractor Supply, a drive-thru coffee shop and a mixed use building. Several more projects and sub-divisions are being proposed and/or considered as we closed out the year.

There were 30 single-family home and 3 two-family home permits issued this year. Additionally over 750 permits were issued for additions, renovations, sheds, generators, solar panels, furnaces, and the like.

All of Greenland's Building Regulations and Zoning ordinances are available for review, online at www.greenland-nh.com. Also on the website is a complete menu of applications, including Building Permit, Occupancy Permit, Home Occupation, etc. Should you need a site review or a variance, the *Zoning Board of Adjustment Guidelines* and *Site Plan Review Regulations* are also available. As always, if you are unsure if your next project requires a permit, call the Building Department and we would be happy to discuss it with you.

Respectfully submitted,

Myrick Bunker
Building Inspector
Code Enforcement Official



~ BUILDING DEPARTMENT ACTIVITY ~

Permits Issued

	<u>2013</u>	<u>2014</u>		<u>2013</u>	<u>2014</u>
New Homes	25	30	Plumbing	51	55
Duplexes	6	3	Electric	113	111
Residential Renovations	127	97	Signs	26	26
Commercial Renovations	14	30	Test Pits	87	135
Occ. Permit-Residential	48	39	Septic	48	45
Occ. Permit-Commercial	18	16	Septic Review	55	59
Outbuilding	16	33	Pools	2	5
Driveway	29	34	Roof	21	10
Demolitions	5	10	Home Occupation	1	0
Gas	69	85	Mechanical	71	60
Generators	17	14	Total permits	855	897

~ POLICE DEPARTMENT REPORT ~

2014 was dubbed the Year of Efficiency for the Greenland Police Department. We spent the year reviewing, changing and instituting changes that would increase the efficiency of the department as a whole. This included an internal “re-structuring”, which included promoting Dawn Sawyer from Sergeant to Lieutenant and Wayne Young from Officer to Sergeant. These promotions followed an intensive process for the position of Sergeant, which included a long project, written test, report review/correction, writing a professional letter and an oral board. Both Lt. Sawyer and Sgt. Young have been doing an outstanding job in their new roles. Please join me in congratulating them on this career success.

On May 12, 2014, Officer Stephen Arkell of Brentwood PD was shot and killed in a violent incident. Several Greenland officers responded to the original call, helped plan the wake and Memorial Service, and then provided support in the weeks that followed. Repeatedly, I heard stories of our Board of Selectmen helping the Brentwood Board of Selectmen, our Town Administrator helping the Brentwood Town Administrator, and our citizens reaching out with genuine empathy to Brentwood citizens. I was extremely proud of our entire community for sharing our unfortunate expertise with everyone in Brentwood. We are now bound together with Brentwood by something so deep and meaningful. We will always remember Chief Maloney and his ultimate sacrifice.

We continue to be an active part of the Seacoast Emergency Response Team (SERT). There were two (2) other major SERT call-outs this year (in addition to the Brentwood incident). On May 30th, there was a call of “rapid shots fired” in Newmarket. Thankfully, the incident ended with two (2) males in custody and no one injured. On June 3rd, there was a call in South Hampton/Kensington of a suspect with rifles. Again, Greenland PD personnel responded and assisted through a lengthy stand-off which included the suspect attempting to drive two (2) separate police cruisers and NHSP firing shots. Again, we were lucky that the incident ended with the suspect in custody and no injuries. There were various other SERT activations that were minor in nature or planned felony arrests.

On July 25, 2014 Gov. Hassen signed into law a bill that will prevent the use of handheld electronic devices while driving. The law (RSA 265:79-c) will take effect on July 1, 2015. It will be a difficult change for everyone, but I’m sure it will lessen both injury and fatal accidents. It is important to read and understand this law prior to its inception. Please feel free to contact the police department with any questions about this (or any other) law.

In March of 2014, I accepted the position of Treasurer on the Executive Board of the NH Association of Chiefs of Police (NHACOP). The association works closely with legislators to both author and support new bills, raise money for college scholarships, run the cadet academy for young men and women seeking a career in law enforcement, and assist community groups with public safety goals. I also serve on the Legislative Committee, as I feel making sure we have a voice, both as a Town and as a department, at the legislature is of significant importance. At the annual NHACOP conference in June, I was presented with an award for my efforts at the 2014 legislative session. I have also been part of two (2) panels with Sen. Kelly Ayotte to discuss the heroin/opiate addiction issue that has hit New Hampshire (and New England in general). She has introduced several federal bills to attempt to garner funds to support education, rehabilitation and enforcement.

GPD received grants this year for DWI patrols, Speeding enforcement, and Traffic Light enforcement. We utilized these patrols to pay dedicated attention to areas that we consistently get traffic complaints and were highly successful, increasing our numbers from past years. Additionally, we applied for a “Safe Commute” grant (which runs from October – September each year), and received it. It adds a patrol officer during commuting hours during one day each month. We have already applied for all of these grants again for 2015, and hope to be able to increase the number of hours dedicated to those patrols. Additionally, we have applied once again for a School Bus grant to enforce traffic safety around school buses, as well as a 50% equipment grant for a LIDAR. As previously explained, a LIDAR would assist with getting accurate speeds on any four-lane areas (such as Rte. 33) where RADAR isn’t reliable in heavy traffic.

Target was a great supporter of GPD again this year. We worked with Target to attain a \$300 National Night Out grant in addition to many toys, food and supplies, which was used to host the event outside the Greenland Fire Department. Holloway automotive assisted tremendously by donating an

additional \$300. The event was a great success – attended by about 200 people. We are hoping to continue this relationship and hold National Night Out each year in August. Target also sponsored Heroes and Helpers in December, which allowed one less fortunate family in Greenland to buy holiday presents for one another. It was an amazing experience and we hope to continue this program each December.

GPD will again be participating in the Citizen's Police Academy with Portsmouth PD and other surrounding departments in a few months. This wonderful program allows citizens to be trained on a variety of various functions of police work, including the Seacoast Emergency Response Team (SERT), Internet Crimes Against Children (ICAC) task force, K-9 (drug detection, search and rescue, and patrol work), speed enforcement via radar, interview techniques, and many more! Greenland PD will be hosting a class in Spring 2015. Any citizen from Greenland is always welcome to apply through Greenland or Portsmouth Police Department. The feedback I have received about the program has been nothing short of fantastic!

The Greenland Police Department is again extremely lucky this year that our personnel hasn't changed. I am genuinely humbled by the amount of experience, sincerity and dedication that the GPD officers bring to our Town. As we have witnessed difficulties throughout the country in citizen/police relations this year, we have only grown closer. Please know that all of us at GPD recognize how important our responsibility is to the entire community. Mattie Stepanek was a young man who was a poet, a peace advocate and a motivational speaker until his death at 13 years old. He said, "Unity is strength...when there is teamwork and collaboration, wonderful things can be achieved."

Respectfully submitted,

Tara L. Laurent
Chief of Police



Current Greenland Police Department Roster 2014

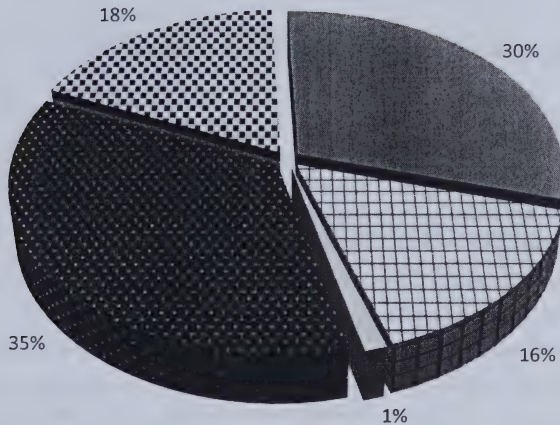
Fulltime Personnel

Chief Tara Laurent
Lt. Dawn Sawyer
Detective David Kurkul
Sgt. Wayne Young
Officer James Cormier
Officer Michael Gobbi
Officer Wayne Bertogli

Part Time Personnel

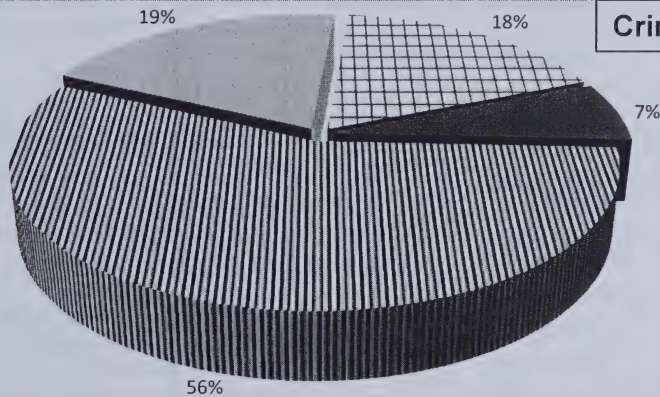
Officer Thomas Simmons
Officer Jeffrey Peirce
Officer Theodore Hartmann
Officer Timothy McClare
Administrative Assistant Carole Smith

Motor Vehicle Activity 2014



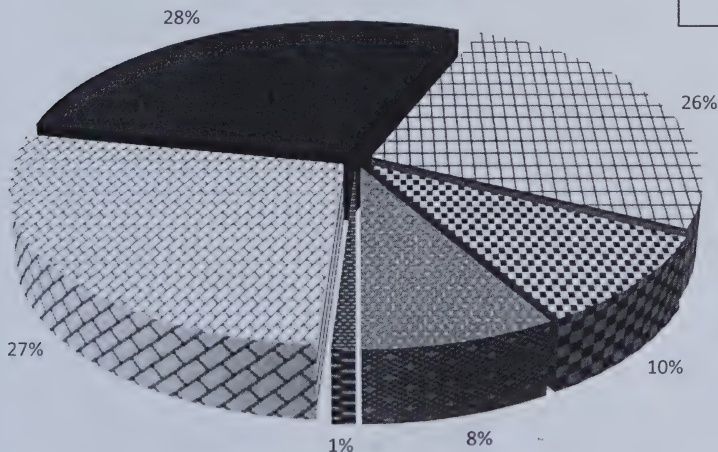
- Speed 40%
- ▤ Traffic Light 20%
- Inspection/Registration 34%
- + Other MV Violations 16%
- MV Arrests 1%

Crimes Against Property 2014



- Burglary 9%
- ▤ Thefts 40%
- ▤ Fraud/Forgery 37%
- ┘ Criminal Mischief 14%

Crimes Against Persons 2014



- ▤ Assaults 8%
- ▤ Sexual Assaults/Child Porn 1%
- ✕ Criminal Threatening 27%
- Violation of RO/Domestic 28%
- ┘ Drug Offenses 26%
- ▤ Criminal Trespass/Prowling 10%

~ GREENLAND VOLUNTEER FIRE DEPARTMENT ~

I would like to sincerely thank the members of the Greenland Volunteer Fire Department and Ladies Auxiliary for their continued commitment, dedication and professionalism while serving the community. We appreciate the time Greenland's past volunteer firefighters, EMTs, dispatchers, support personnel and Ladies Auxiliary members have dedicated to the Department as well as the support we receive from the Town of Greenland and its residents.

2014 Greenland Volunteer Fire Department Members

Officers	Firefighters & EMTs	EMTs	Probationary
Chief Ralph Cresta Jr. Deputy Chief Myrick Bunker Captain Ted Hartmann Captain Rick Hussey Captain Kevin Schmit Engineer John Seavey Engineer Emery Eaton	Mo Sodini Max Brown Greg Harnois Rob Cook Stephen Wissow Pat Miner Matt Tobey Tom Tillman Firefighters Chip Hussey Bill Bonnacci Tom Maher Chris Pearl Thomas Duplessis	Amelia Moore Derek Simpson Judy Graham Rob Holt Jim Black Colleen Sodini Dispatch Dick Hazzard	Butch Ricci John Roberto Alanna Graham Support Harold Buzzell Kathy Cresta Vaughn Morgan

The Greenland Volunteer Fire Department is comprised of men and women living in Greenland with a few members residing in abutting towns. Each member has trained, on their own time, to become certified New Hampshire Firefighters and/or nationally registered Emergency Medical Technicians.

Probationary members are still in-training. Our volunteers participate in monthly department Fire and EMS training to maintain and increase their skills. Residents who are interested in joining the volunteer fire department are invited to attend our monthly Business Meeting (second Tuesday of each month at 7 p.m.). Visit www.GreenlandFire.com for more information.

Respectfully submitted,

Ralph Cresta Jr., Chief



Incident Reports by Type of Incident Found:

Medical Aid: 164
Motor Vehicle Accidents: 36
Building Fires: 9
Hazardous Condition: 23
Alarm System Activation: 83
Miscellaneous Fire: 5
Brush Fires: 1
Car Fires: 6
Public Assist: 11
Cancelled Enroute: 20
Total Calls in 2014: 358

Greenland is a member of a mutual aid agreement with surrounding towns. In 2014 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire: 11
Ambulance: 4

Mutual Aid Received

Fire: 3
Ambulance: 5
Ambulance Crew: 12
Portsmouth Advanced Life Support (ALS): 25

How to Reach Us:

Always dial 9 1 1 in an emergency.

- Business number is 603-436-1188
- Website www.GreenlandFire.org

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Burn Permits: How Do I Get One?

Plan ahead—the Greenland Fire Department is staffed entirely by volunteers. Contact the Fire Warden, or one of the Deputy Fire Wardens, to **request a burn permit at least 24-hours prior to the start of your burn**. Burn permits requested with less than 24-hour's notice may not be issued. Before starting a brush fire, you must have a signed burn permit in hand. Burn permits are also required for chimineas, fire pits, campfires, and outdoor fireplaces.

Request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.

- Myrick Bunker 603-817-1102
- Mo Sodini 603-765-7904
- Kevin Schmit 603-433-5572
- Emery Eaton 603-235-9403
- John Seavey 603-617-0356
- Fire Warden Ralph Cresta 603-235-7676

Visit www.GreenlandFire.com and select Burn Permits for more information, rules and your responsibilities.

~ EMERGENCY MANAGEMENT~

In 2014 there were 2 training sessions and 3 exercises conducted by NH Homeland Security Emergency Management (HSEM), the Federal Emergency Management Agency (FEMA), and the Nuclear Regulatory Commission (NRC), to test the Town's and the State's ability to respond to an incident at Seabrook Station.

In addition to those sessions, the Greenland Emergency Management Team held additional training sessions to review the Town's Radiological Emergency Response Plan (RERP), each individual's responsibilities and a new section that was added to the plan dealing with a Hostile Action Based Incident.

The final exercise in November was what is called a "Graded Exercise". In the Graded Exercise evaluators from FEMA come to our Emergency Operations Center (EOC) and monitor the actions of our Team through the entire exercise while conducting a thorough review of our RERP. The Greenland Team was commended for their excellent and professional performance by the evaluators.

We completed work on the update to the Town's Hazard Mitigation Plan and it has been forwarded to FEMA for final approval. As I mentioned in last year's report it is a requirement of the Federal Emergency Management Agency that every community in the nation have a Hazard Mitigation Plan and that it be updated every five years.

We completed the updating of sections of our Local Emergency Operations Plan (LEOP) dealing with the movement and storage of hazardous material within the town. This also included reviewing the sections of the plan dealing with communication, evacuation and sheltering. The Emergency Team will be holding training sessions, as they do every year, to insure all individuals and Departments know the actions to take in an impending or actual emergency situation. All emergency plans are living documents and as such we continually review them to make sure they reflect the actions needed to protect the citizens of the town.

I would again remind residents that if you have a special need or require special assistance during an emergency, or know of any individual who might require that assistance, to contact the Greenland Emergency Management Director, the Town Clerk, Fire or Police Departments or NH HSEM, so that we can have this information on file to help you if the need arises. This information is held in the strictest confidence in a sealed file.

We continue to seek individuals to join our emergency management team in protecting our community. Please contact the Greenland Emergency Management Director or leave your name at the Town Office if you are interested.

This is my last report as your Emergency Management Director. As some of you may know, I submitted a letter to the Select Board in June informing them of my intent to retire at the end of December 2014. I did this so that my successor would have time to work with me and we would have a seamless transfer.

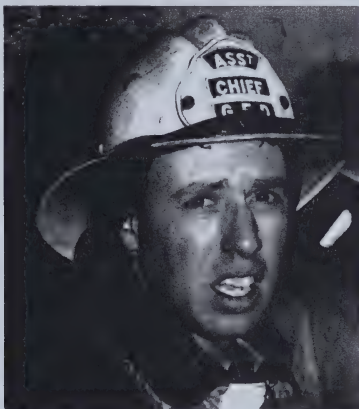
Tim Collins is taking over as Director. Tim brings a wealth of experience to the position. He is a native of Greenland, served as Greenland Fire Chief for 5 years and retired as a Captain from the Portsmouth Fire Department after 26 years of service. I know Tim will continue the high standards of the Emergency Team.

When I assumed the position in 1978, the title was Civil Defense Director and the "Civil Defense Plan" was dated 1961. The emphasis was on nuclear war. There was no FEMA, no Homeland Security, no Seabrook Station, and little attention paid to the natural and man-made hazards that could threaten our community. In my first report to the town I stated that we would begin work on an emergency plan that would focus on keeping the community and its resident's as safe as possible from all types of incidents. In the ensuing years our LEOP has undergone a number of revisions to keep pace with the changes and challenges facing the community.

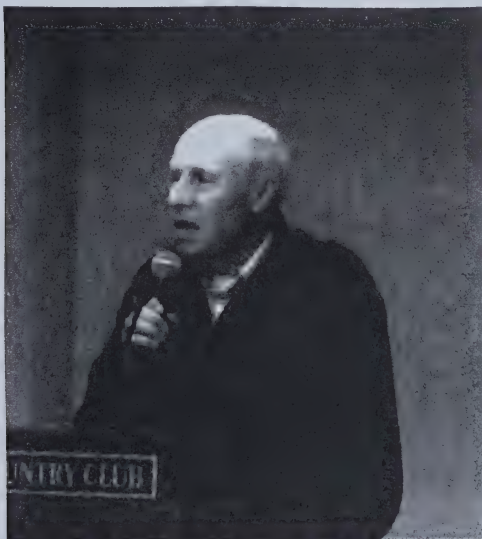
Your Emergency Management Team has developed into a very professional and competent Team that is looked upon by other communities and the State as an example to be copied. Some of the Team members have been with me since 1978 and others are new to the organization. But, one thing you can be sure of, when the Team is activated for any reason they all respond to the EOC with one common thought, and that is the safety and welfare of the residents of Greenland.

I would like to thank all the Select Boards, the Town Administrator, the Fire and Police Chiefs and others of the Emergency Management Team for their support over these years. As a Team we have responded to incidents of wind, ice, snow, flooding and tragedy. Through it all I have been proud to lead this organization and it has been a privilege to serve in this post.

Kenneth N. Fernald
Emergency Management Director (Ret.)
Greenland NH



(Back in the Day) Ken Fernald-Emergency Management Director (Ret.)



Ken at his retirement party

~ HEALTH OFFICER REPORT~

In July of 2014, I was appointed as the New Greenland Health Officer – a position that was held for a remarkable thirty seven years by my predecessor, Wally Berg. I feel honored to be chosen for the role. My background is healthcare and laboratory science, I hold a Master's in Public Health from University of New England, and certification in Infection Control. I have been a resident of Greenland for 15 years.

The deputy officer, Jeff Canfield and I are responsible for three main functions within the town:

- To enforce applicable New Hampshire laws and administrative rules as well as local ordinances and regulations.
- To serve as a liaison between state officials, local elected officials, and our community on issues concerning local environmental and public health – providing up to date, relevant health and safety information to our community.
- To lead and actively participate in efforts to develop and maintain environmental and public health capacities.

These roles have become more prominent than ever as our world faces continuing outbreaks of disease and demands greater emphasis on public health emergency preparedness and response.

Since my appointment in July, I have performed various daycare inspections, visited and inspected Greenland Central School, responded to and performed a post-fire food safety assessment, developed an Ebola education presentation for the Greenland community, and distributed various health-related letters to parents of Greenland Central School children. We are currently exploring means of real-time public health communication to the residents of Greenland. I look forward to serving many years within our beautiful community, and will strive to ensure the health and well-being of each of you.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH, CIC



Martha Wassell, Health Officer

~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under \$1,000 to over \$500,000. Each fund is managed as a separate account using a specific investment mandate. There are 22 funds in total, 7 of which are private trusts established by town citizens. There are 15 capital reserve funds, including 4 established for the school district, 2 for the library, and 9 for the town. Together, the trust funds have a total value over \$1.8 million.

The Town made the following decisions at the town and school district meetings. There was a vote to close the Town Vicinity Land Fund and to use that money to open a new fund for the purpose of road maintenance. The money in the Firetruck Fund was used towards the purchase of a new firetruck and the fund was closed once the money was disbursed. The Town Construction and Maintenance fund, which had a balance of less than \$100, was closed, and the money was deposited into the General Fund. An additional \$2,000 was deposited into the Police Equipment Fund. A capital reserve fund was established with \$55,000 for the purpose of finishing the second floor of the police station. Money was expended from this fund for architectural plans. The School District Rental Maintenance Fund was closed and the money was deposited into the Unanticipated Tuition Fund. This fund previously held the rental income from the SAU. The rental money is now being deposited in the renamed School Building & Grounds Maintenance Fund.

The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Certain accounts are also managed with a strategy to grow the principal and in some cases to generate current income. Since the beginning of 2011, the Trustees have directly been managing the towns' trust accounts using a conservative "prudent man" investment philosophy. By doing so, we have eliminated advisor management fees of approximately 1% per year.

Although the trust accounts have been invested conservatively, they earned approximately \$108,000. The seven private trust funds increased in value by approximately \$44,000, or 9.4%, exclusive of additions and withdrawals. The eighteen capital reserve funds increased in value by about \$64,000, or 7.5%, exclusive of additions and withdrawals. (Capital reserve funds are generally invested more conservatively than the private trusts accounting for the difference in returns). We are pleased with these results as they increase the town's reserve funds without the need for higher property taxes. The Trustees would like to caution that these gains are subject to general stock and bond market conditions and there is no assurance that they will be repeated in 2015.

For 2015, all trust and capital reserve accounts will be invested in one or more of four investment options: a US government Treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the total US bond market, and a bond fund that invests in Treasury Inflation-Protected Securities (TIPS) as an inflation hedge. The Trustees seek to match the investments in each account with its purpose and anticipated investment time horizon. We will monitor the results to determine if this is an appropriate plan for the long term.

The Town trust funds are managed by three trustees, who serve for rotating three-year terms. Manuela Kutzer joined the trustees in 2014.

Respectfully Submitted,

Coleen Penacho, Richard Rugg, Manuela Kutzer
Trustees of the Trust Funds

SUMMARY OF THE TRUSTS

(Valuation Date: 12/31/2014)

TRUST FUNDS

Cemetery Fund	68,855.86
Cemetery Perpetual Care	294,757.93
Library Fund	119,143.55
Weeks Sidewalk	2,479.77
Weeks School	809.92
Sanderson School	30,225.15
Norton Library	2,478.44
Total Trust Funds	518,750.62

CAPITAL RESERVE FUNDS

Retirement Liability	2,143.90
School Building and Grounds Maintenance	40,944.98
Mosquito Control Fund	7,498.37
General Road Maintenance	202,161.52
Conservation Land	164,213.26
Library Future Growth	526,892.96
Road Maintenance (Ports Ave)	6,731.98
Library Emergency Repair	15,582.92
Road Maintenance	17,931.63
Storm Expense	43,825.73
School Generator	4,824.51
Unanticipated Tuition Expense	215,835.43
School Health Insurance	1,002.09
Police Equipment	4,000.29
Police Station Renovation	43,393.67
Total Capital Reserve	1,296,983.24

Total Trust and Capital Reserve Funds	1,815,733.86
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Respectfully Submitted,

Coleen Penacho, Richard Rugg, Manuela Kutzer
Trustees of the Trust Funds

~ CEMETERY TRUSTEES ~

Plots Sold in 2014:	
David & Patricia Durow (1 cremation lot)	\$ 500.00
David Gill (2 cremation lots)	<u>\$1,000.00</u>
Total:	<u>\$1,500.00</u>

Fifty percent of these total lot sales have been deposited in the Cemetery Perpetual Care Fund and fifty percent have been deposited in the General Cemetery Fund.

1. The re-mapping of Prospect Hill Cemetery continued and is now complete. Hard copy draft maps and a digital PDF have been skillfully produced by Kevin Van Etten. The final validation effort will take place during the summer of 2015. Amy Leonard will begin the process of transferring all the burial data of those interred to our digital format(s). Paul Hayden, Michele Kaulback, Dave Gill and Kevin Van Etten worked tirelessly throughout the summer re-mapping.

2. Every other Sunday during the late summer and fall seasons Michele Kaulback, Kevin Van Etten, Dave Gill and Paul Hayden pulled and removed tree stumps in the Prospect Hill Cemetery. With enough time and good weather we will complete this task and plant trees in 2015 at which time we will re-seed the disturbed ground. Our intent is to conduct road repair in Prospect Hill Cemetery upon completion of pulling and removing stumps.

3. Every other Saturday during the summer and fall our Cemetery Restoration Volunteers (Bonnie Gardiner, Karen Anderson, Mo Sodini, Charlie Cummings and Michele Kaulback and Dave Gill) met and continued the arduous tasks of cleaning, repairing and righting cemetery head/foot stones. The Volunteers finished their hard work in Prospect Hill Cemetery and are now concentrating their efforts in Hillside Cemetery. We anticipate approximately another four years of restoration work to complete Hillside Cemetery.

Respectfully Submitted,

Paul Hayden, Michele Kaulback, Dave Gill, Kevin Van Etten
Cemetery Trustees and Sexton



Cemetery Restoration Volunteers

Town of Greenland NH - Listing of Common and Individual Cemetery Trust Funds as of December 31, 2014

NAME	PURPOSE	DATE	Principal			Principal			Income			Income			Total		
			Opening Balance	New Funds	Gains	Closing Balance	Opening Balance	Closing Balance	Current Income	Current Expense	Current Balance	Closing Balance	Current Income	Current Expense	Closing Balance	Closing Balance	Closing Balance
AKERLEY, CARL	Cem	1956	498.72	0.00	38.43	537.15	48.49	49.35	11.17	10.31	49.35	586.51			586.51		
ALCOTT, MARY B.	Cem	1959	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
ANTROBUS, DAVID	Cem	1944	1,480.49	0.00	114.08	1,594.57	144.02	146.57	33.16	30.61	146.57	1,741.14			1,741.14		
AREY, ROBERT	Cem	1973	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
ARSENAULT, DONALD AND JEAN	Cem	1996	407.96	0.00	28.24	436.19	-5.86	-5.23	8.21	7.58	-5.23	430.96			430.96		
B. WEEKS	Cem	2003	125.74	0.00	8.51	134.24	-4.61	-4.42	2.47	2.28	-4.42	129.82			129.82		
BAGDOYAN, LOUISE	Cem	1980	163.90	0.00	11.54	175.44	0.46	0.72	3.35	3.10	0.72	176.16			176.16		
BAIRD	Cem	2003	125.74	0.00	8.51	134.24	-4.61	-4.42	2.47	2.28	-4.42	129.82			129.82		
BAKER, FRANCIS & J ALBERT	Cem	1989	163.90	0.00	11.54	175.44	0.48	0.74	3.36	3.10	0.74	176.18			176.18		
BALL, SARAH T.	Cem	1922	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
BARNETT, INEZ	Cem	1938	498.66	0.00	38.42	537.08	48.45	49.31	11.17	10.31	49.31	586.39			586.39		
BARRETT, ROY	Cem	1971	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BECK, WILLIAM E.	Cem	1958	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
BEEKMAN, HENRY & ROSE.	Cem	1986	163.89	0.00	11.54	175.43	0.45	0.71	3.35	3.10	0.71	176.14			176.14		
BENNETT, EVERETT & C.	Cem	1984	163.89	0.00	11.54	175.43	0.45	0.71	3.35	3.10	0.71	176.14			176.14		
BENNETT, MARTHA L.	Cem	1958	1,979.69	0.00	152.54	2,132.23	192.55	195.96	44.34	40.93	195.96	2,328.20			2,328.20		
BENSON, OTTO	Cem	1976	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BERRY AVERY & CAROLINE	Cem	1947	1,979.69	0.00	152.54	2,132.23	192.55	195.96	44.34	40.93	195.96	2,328.20			2,328.20		
BERRY, GEORGE W.	Cem	1940	1,480.49	0.00	114.08	1,594.57	144.02	146.57	33.16	30.61	146.57	1,741.14			1,741.14		
BEYER, PAUL & PEARL	Cem	1974	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BOURASSA, FREDERICK	Cem	1961	467.92	0.00	33.33	501.25	6.74	7.48	9.69	8.94	7.48	508.73			508.73		
BOURAKETT S. S.	Cem	1926	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
BRACKETT, A.	Cem	2004	184.26	0.00	12.21	196.47	-10.40	-10.13	3.55	3.28	-10.13	186.35			186.35		
BRACKETT, BURTON	Cem	1962	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BRACKETT, CHARLES & FAN.	Cem	1943	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
BRACKETT, EDWIN	Cem	1953	1,480.49	0.00	114.08	1,594.57	144.02	146.57	33.16	30.61	146.57	1,741.14			1,741.14		
BRACKETT, JOHN R.	Cem	1959	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
BRACKETT, JOHN R.	Cem	1968	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BRACKETT, JOHN R. JR.	Cem	1981	327.83	0.00	23.08	350.91	0.91	1.43	6.71	6.19	1.43	352.34			352.34		
BRACKETT, JOHN ROSS	Cem	1985	327.83	0.00	23.09	350.91	0.92	1.44	6.71	6.19	1.44	352.35			352.35		
BRACKETT, THOMAS J.	Cem	1949	1,778.39	0.00	137.05	1,915.43	173.24	176.31	39.84	36.77	176.31	2,091.74			2,091.74		
BRACKETT, WILLIAM	Cem	1967	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BREAKFAST HILL CEMETERY	Cem	1927	1,979.69	0.00	152.54	2,132.23	192.55	195.96	44.34	40.93	195.96	2,328.20			2,328.20		
BRIDGES, THOMAS	Cem	1972	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BROWN, DONALD F.	Cem	1996	407.96	0.00	28.24	436.19	-5.86	-5.23	8.21	7.58	-5.23	430.96			430.96		
BROWNING, GEORGE	Cem	1964	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
BURNELL, TIMOTHY	Cem	1994	245.64	0.00	17.24	262.89	-0.11	0.28	5.01	4.63	0.28	263.17			263.17		
BYRNES, ROBERT AND MENSIE	Cem	1992	327.90	0.00	23.11	351.01	1.19	1.71	6.72	6.20	1.71	352.72			352.72		
C. THOMPSON	Cem	2004	368.53	0.00	24.42	392.95	-20.80	-20.25	7.10	6.55	-20.25	372.70			372.70		
CANNON, HORACE	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	98.60	22.31	20.60	98.60	1,171.65			1,171.65		
CARDER, ROBERT	Cem	1964	311.68	0.00	22.20	333.88	4.43	4.93	6.45	5.96	4.93	338.81			338.81		
CARLIN, RICHARD	Cem	2008	765.40	0.00	55.66	821.07	27.27	28.52	16.18	14.93	28.52	849.59			849.59		
CARLTON, RANSOM	Cem	1980	163.90	0.00	11.54	175.44	0.46	0.72	3.35	3.10	0.72	176.16			176.16		

NAME	PURPOSE	DATE	Principal			New			Principal			Income			Income			Total		
			Opening Balance	Funds	Gains	Closing Balance	Opening Balance	Closing Balance	Income	Opening Balance	Current Income	Current Expense	Closing Balance	Income	Opening Balance	Current Income	Current Expense	Closing Balance	Income	Closing Balance
CARLTON, RANSOM SR.	Cem	1974	622.81	0.00	44.36	667.17	8.90	667.17	8.90	12.89	11.90	9.89	677.06					9.89	677.06	
CASWELL, BILL	Cem	1999	346.42	0.00	23.36	369.78	-13.76	369.78	6.79	6.79	6.27	-13.24	356.54					6.27	356.54	
CASWELL, GLADYS	Cem	1967	311.68	0.00	22.20	333.88	4.43	333.88	6.45	6.45	5.96	4.93	338.81					4.93	338.81	
CASWELL, HAROLD	Cem	1962	311.68	0.00	22.20	333.88	4.43	333.88	6.45	6.45	5.96	4.93	338.81					4.93	338.81	
CASWELL, MARY	Cem	1972	622.81	0.00	44.36	667.17	8.90	667.17	12.89	11.90	9.89	677.06						9.89	677.06	
CASWELL, WILLIAM AND PRISCILLA	Cem	1994	163.76	0.00	11.49	175.25	-0.08	175.25	3.34	3.34	3.08	0.18	175.43					3.08	175.43	
CAUDILL, VINCENT & PRIS.	Cem	1989	327.85	0.00	23.09	350.94	0.99	350.94	6.71	6.20	6.20	1.51	352.45					6.20	352.45	
CHAPMAN, ANNIE	Cem	1943	1,480.49	0.00	114.08	1,594.57	144.02	1,594.57	33.16	33.16	30.61	146.57	1,741.14					30.61	1,741.14	
CHAPMAN, ANNIE B.	Cem	1942	1,036.33	0.00	79.83	1,116.16	100.49	1,116.16	23.20	21.42	20.62	102.28	1,218.44					20.62	1,218.44	
CHAPMAN, J.A.M.	Cem	1959	1,979.69	0.00	152.54	2,132.23	192.55	2,132.23	44.34	40.93	40.93	195.96	2,328.20					40.93	2,328.20	
CHASE, PAUL	Cem	1982	163.89	0.00	11.54	175.43	0.45	175.43	3.35	3.35	3.10	0.71	176.14					3.10	176.14	
CHISHOLM, RICHARD AND JANE	Cem	1990	127.32	0.00	9.19	136.52	3.60	136.52	2.67	2.47	2.47	3.81	140.33					2.47	140.33	
CHOMACK, ALEXANDER	Cem	1965	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
CLARK, GEORGE W.	Cem	1935	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
CLARK, JOHN J.	Cem	1904	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
CLARK, TOM & GRACE	Cem	1988	163.89	0.00	11.54	175.43	0.44	175.43	3.35	3.35	3.10	0.70	176.13					3.10	176.13	
CLAY, HARVEY	Cem	1914	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
CLOUGH, ALFRED	Cem	1944	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
CLOUGH, ARTHUR	Cem	1958	1,979.69	0.00	152.54	2,132.23	192.55	2,132.23	44.34	40.93	40.93	195.96	2,328.20					40.93	2,328.20	
CLOUGH, E. G.	Cem	1947	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
COAKLEY, MRS. ERNA	Cem	1970	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
CODISPOTTI, JOHN	Cem	1993	163.76	0.00	11.49	175.25	-0.08	175.25	3.34	3.08	3.08	0.18	175.43					3.08	175.43	
COLBET, MELVINEA	Cem	1995	244.76	0.00	16.94	261.70	-3.56	261.70	4.92	4.54	4.54	-3.18	258.52					4.54	258.52	
COLLINS, RANCE & BARBARA	Cem	1988	163.89	0.00	11.54	175.43	0.44	175.43	3.35	3.10	3.10	0.70	176.13					3.10	176.13	
COOK, ARTHUR F.	Cem	1951	996.28	0.00	76.77	1,073.05	96.88	1,073.05	22.31	20.60	20.60	98.60	1,171.65					20.60	1,171.65	
COTS, DOMINIC	Cem	1973	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
COTTRELL, LILA J.	Cem	1968	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
COURCHANE, M.	Cem	2010	1,273.25	0.00	91.94	1,365.19	36.01	1,365.19	26.72	24.67	24.67	38.07	1,403.26					24.67	1,403.26	
COVEY, WILLIAM AND JUDITH	Cem	1994	163.76	0.00	11.49	175.25	-0.08	175.25	3.34	3.08	3.08	0.18	175.43					3.08	175.43	
COWAN, CECILE	Cem	1982	163.89	0.00	11.54	175.43	0.44	175.43	3.35	3.10	3.10	0.70	176.13					3.10	176.13	
COYLE, ALEXANDER AND MURIEL	Cem	1995	163.17	0.00	11.29	174.46	-2.38	174.46	3.28	3.03	3.03	-2.13	172.33					3.03	172.33	
CROSS, ROBERT W. & JEAN	Cem	1987	163.89	0.00	11.54	175.43	0.45	175.43	3.35	3.10	3.10	0.71	176.14					3.10	176.14	
CROWELL, J. WARREN	Cem	1968	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
CROWELL, ALONZO	Cem	1968	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
CUMMINGS, CHAS.	Cem	1976	311.68	0.00	22.20	333.88	4.43	333.88	6.45	5.96	5.96	4.93	338.81					5.96	338.81	
CUSTER, MEL	Cem	1987	327.83	0.00	23.09	350.91	0.92	350.91	6.71	6.19	6.19	1.44	352.35					6.19	352.35	
DAVIDSON, REGINALD	Cem	1971	622.81	0.00	44.36	667.17	8.90	667.17	12.89	11.90	9.89	677.06						9.89	677.06	
DAVIS, BYRON	Cem	1961	622.81	0.00	44.36	667.17	8.90	667.17	8.90	12.89	11.90	9.89	677.06					11.90	677.06	
DAVIS, GEORGE E.	Cem	1937	1,480.49	0.00	114.08	1,594.57	144.02	1,594.57	33.16	30.61	30.61	146.57	1,741.14					30.61	1,741.14	
DAVIS, LIZZIE	Cem	1961	622.94	0.00	44.37	667.31	8.92	667.31	12.90	11.90	9.91	677.22						9.91	677.22	
DEARBORN, ELEANOR & DON.	Cem	1988	327.82	0.00	23.08	350.90	0.89	350.90	6.71	6.19	6.19	1.41	352.31					6.19	352.31	
DEFILLIPO, A.F.	Cem	1986	327.83	0.00	23.09	350.91	0.92	350.91	6.71	6.19	6.19	1.44	352.35					6.19	352.35	
DELFINO, DAVE AND LUCILLE	Cem	1994	163.76	0.00	11.49	175.25	-0.08	175.25	3.34	3.08	3.08	0.18	175.43					3.08	175.43	
DEMO, RON	Cem	2000	348.02	0.00	23.65	371.66	-11.28	371.66	6.87	6.34	6.34	-10.75	360.91					6.34	360.91	
DESIMONE, ARTHUR	Cem	1994	163.76	0.00	11.49	175.25	-0.08	175.25	3.34	3.08	3.08	0.18	175.43					3.08	175.43	

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
DIBELLA, BARBARA	Cem	1982	163.89	0.00	11.54	175.43	0.44	3.35	3.10	0.70	176.13
DITZLER, SAMUEL & ELEANOR	Cem	1993	163.76	0.00	11.49	175.25	-0.08	3.34	3.08	0.18	175.43
DOCKHAM, WALTER	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
DON PEARL	Cem	2002	188.59	0.00	12.76	201.35	-6.89	3.71	3.42	-6.61	194.74
DOW, LOUIS & BEV	Cem	1998	370.11	0.00	25.20	395.30	-11.30	7.32	6.76	-10.74	384.56
DOWLING, MRS. DOROTHY	Cem	1966	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
DOWLING, ROBERT	Cem	1966	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
DOWNS, MRS. CATHERINE	Cem	1968	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
DRAKE, F	Cem	2008	1,333.09	0.00	98.75	1,431.84	73.19	28.71	26.50	75.40	1,507.25
DRISCOLL, JOHN & LORRAINE	Cem	1988	163.89	0.00	11.54	175.43	0.44	3.35	3.10	0.70	176.13
DUNLAP R. & LACHANCE N.	Cem	1973	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
DUNTLEY, LORENZO D.	Cem	1940	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
DURAND, JACOB M.	Cem	1937	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14
DURELL, ABBIE	Cem	1951	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
DURGIN H & PETTIGREW J	Cem	1938	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
DUROW, DAVID & PATRICIA	Cem	2014	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
DYER, EDWARD & ETTA	Cem	1980	163.90	0.00	11.54	175.44	0.46	3.35	3.10	0.72	176.16
E. GILMORE	Cem	2003	1,257.31	0.00	85.06	1,342.37	-45.98	24.73	22.82	-44.07	1,298.30
EMERY, FRANK SR.	Cem	1973	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
ENGEL, DAVID	Cem	2006	399.93	0.00	29.63	429.55	21.94	8.61	7.95	22.61	452.16
EVANS, STEPHEN	Cem	1947	592.42	0.00	45.68	638.10	58.13	13.28	12.26	59.15	697.25
EVANS, TIMOTHY & PAULINE	Cem	1978	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
FARNSWORTH, ARTHUR & GLENNA	Cem	2003	87.57	0.00	6.17	93.73	0.25	1.79	1.65	0.39	94.13
FERNALD, WILLIAM	Cem	1933	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
FIELDS, WINFRED	Cem	1978	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
FIELDSON, HENRY	Cem	2006	999.81	0.00	74.06	1,073.88	54.89	21.53	19.87	56.55	1,130.43
FITZGERALD, SAMUELL	Cem	1947	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
FLANDERS, CLIFFORD	Cem	1984	377.83	0.00	23.08	350.91	0.91	6.71	6.19	1.43	352.34
FOX, DELL H. & LAURA L.	Cem	1997	407.64	0.00	28.13	435.76	-7.10	8.18	7.55	-6.47	429.29
FRINK, J.S.H.	Cem	1954	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
FULLAM, JOHN & JILL	Cem	1993	163.76	0.00	11.49	175.25	-0.08	3.34	3.08	0.18	175.43
GAGE, FRANK & VERNITA	Cem	1975	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
GANNON, MRS. JAMES	Cem	1970	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
GERGEN, THOMAS & GLORIA	Cem	2012	2,335.14	0.00	164.45	2,499.59	6.75	47.80	44.12	10.43	2,510.02
GILBERT, JAMIE & MARIE	Cem	1986	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
GILL, DAVID	Cem	2014	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
GIRARDIN, SID	Cem	2001	377.57	0.00	25.65	403.21	-12.37	7.45	6.88	-11.79	391.42
GODFREY, GEORGE & DELIA	Cem	1967	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
GOLLER, RAYMOND & DOROTHY	Cem	1989	163.86	0.00	11.53	175.39	0.33	3.35	3.09	0.58	175.97
GOWEN, CLARENCE E.	Cem	1959	1,576.68	0.00	121.53	1,698.20	153.90	35.32	32.61	156.62	1,854.82
GOWEN, FRANK	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
GREENE, JOSEPH	Cem	1972	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
GUILBAULT, ROGER	Cem	1974	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
HAIGH, MRS. FRED A	Cem	1962	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
HAINES, MARY B.	Cem	1921	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65

NAME	PURPOSE	DATE	Principal		New Funds	Principal		Income		Income		Total	
			Opening Balance	Closing Balance		Gains	Closing Balance	Opening Balance	Current Income	Current Expense	Closing Balance	Closing Balance	Closing Balance
HALL, JOHN KERN & PHILIP	Cem	1993	163.76	11.49	0.00	11.49	175.25	-0.08	3.34	3.08	0.18	175.43	
HALL, RALPH	Cem	1932	1,480.49	114.08	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14	
HAMEL, HAZEL	Cem	1961	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HARDIN, JAMES	Cem	1977	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HAROLD PIPER	Cem	1994	527.31	36.64	0.00	36.64	563.95	-5.49	10.65	9.83	-4.67	559.29	
HARTFORD, RUTH	Cem	1977	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HARTWELL, WALTER	Cem	1974	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HARVEY, BARBARA	Cem	1977	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HASLAN, JOHN & MARSHA	Cem	2003	87.57	6.17	0.00	6.17	93.73	0.25	1.79	1.65	0.39	94.13	
HATCH, ALICE C.	Cem	1904	3,274.61	252.70	0.00	252.70	3,527.31	323.98	73.45	67.80	329.63	3,856.94	
HATCH, CHARLES W.	Cem	1932	1,480.49	114.08	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14	
HATCH, JUNE	Cem	1957	1,979.69	152.54	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20	
HAYDEN, GEORGE	Cem	1999	207.86	14.02	0.00	14.02	221.88	-8.25	4.07	3.76	-7.94	213.94	
HAYDEN, GORDEN JR.	Cem	1974	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HAYDEN/PARENTEAU	Cem	2004	368.53	20.42	0.00	20.42	392.95	-20.80	7.10	6.55	-20.25	372.70	
HAZZARD, NATHAN L.	Cem	2011	635.30	46.01	0.00	46.01	681.31	19.92	13.37	12.34	20.95	702.26	
HAZEN, MILDRED E.	Cem	1959	996.28	76.77	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65	
HINES, JOSEPHINE	Cem	1912	1,480.49	114.08	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14	
HODGES, ALBERT & LILLIAN	Cem	1986	163.89	11.54	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14	
HOEFlich, MARTIN	Cem	1986	163.89	11.54	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14	
HOLMES, EDWARD W.	Cem	1943	996.28	76.77	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65	
HOONHOUT, ROY	Cem	1968	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HOWE, EDWIN E.	Cem	1972	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HUGHES, PAUL	Cem	1966	622.81	44.36	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06	
HUGHES, R. AND MARSHALL	Cem	2010	1,273.25	91.94	0.00	91.94	1,365.19	36.01	26.72	24.67	38.07	1,403.26	
HUNKINS, ANGUS Y	Cem	2005	999.81	74.06	0.00	74.06	1,073.88	54.89	21.53	19.87	56.55	1,130.43	
HURD, MILDRED	Cem	1974	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
HUSSEY MILDRED & CHARLES	Cem	1957	996.28	76.77	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65	
HUSSEY, ATHEA M.	Cem	1983	528.11	36.92	0.00	36.92	565.03	-2.36	10.73	9.91	-1.53	563.50	
HYATT, H.F.	Cem	1965	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
IRELAND, ARTHUR	Cem	1963	622.81	44.36	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06	
IRELAND, FRANK & ELEANOR	Cem	1986	163.89	11.54	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14	
IRELAND, JOHN & FLORENCE	Cem	1967	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
IRELAND, MYRA O.	Cem	1951	996.28	76.77	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65	
J & K KERSE, & E.SPRAGUE	Cem	1991	163.93	11.55	0.00	11.55	175.48	0.58	3.36	3.10	0.84	176.32	
JACKSON, ANNABEL	Cem	1968	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
JETTE, ADELBERT	Cem	1962	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
JEWELL, CARL	Cem	1983	163.89	11.54	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14	
JEWETT, LOT	Cem	1948	1,979.69	152.54	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20	
JOHNSON, MRS. RALPH	Cem	1973	311.68	22.20	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81	
JONES, JERRIE RUGG	Cem	1964	109.78	7.86	0.00	7.86	117.64	2.16	2.28	2.11	2.33	119.97	
JONES, REGINALD C.	Cem	1955	1,239.15	95.52	0.00	95.52	1,334.68	121.12	27.77	25.63	123.26	1,457.94	
JOY, ARTHUR	Cem	1940	996.28	76.77	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65	
KATHERINE MANTER	Cem	2002	377.20	25.52	0.00	25.52	402.72	-13.80	7.42	6.85	-13.22	389.50	
KATSONIS, FLO & ARLENE	Cem	1980	163.90	11.54	0.00	11.54	175.44	0.46	3.35	3.10	0.72	176.16	

NAME	PURPOSE	DATE	Principal			Income			Current			Income			Total		
			Opening Balance	New Funds	Gains	Closing Balance	Opening Balance	Closing Balance	Current Income	Current Expense	Closing Balance	Current Income	Current Expense	Closing Balance	Total Closing Balance		
KELLS, HAROLD J.	Cem	1973	622.81	0.00	44.36	667.17	8.90	11.90	12.89	11.90	9.89	12.89	11.90	9.89	677.06		
KENNARD, FRED H.	Cem	1936	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
KERN, JANE	Cem	2001	629.26	0.00	42.74	672.00	-20.62	12.42	11.47	11.47	-19.66	12.42	11.47	-19.66	652.34		
KERN, JOHN	Cem	1976	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		
KESSELL, JAMES & DAWN	Cem	2008	2,551.34	0.00	185.55	2,736.89	90.90	53.93	49.78	49.78	95.05	53.93	49.78	95.05	2,831.94		
KOHLHASE, LENA & WEBSTER	Cem	1988	163.89	0.00	11.54	175.43	0.44	3.35	3.10	3.10	0.70	3.35	3.10	0.70	176.13		
KOHLHASE, WEBSTER & LENA	Cem	1986	163.89	0.00	11.54	175.43	0.44	3.35	3.10	3.10	0.70	3.35	3.10	0.70	176.13		
LADD, DONALD H & RUTH	Cem	1982	163.89	0.00	11.54	175.43	0.44	3.35	3.10	3.10	0.70	3.35	3.10	0.70	176.13		
LAFLAMME, MARGARET	Cem	1999	346.42	0.00	23.36	369.78	-13.76	6.79	6.27	6.27	-13.24	6.79	6.27	-13.24	356.54		
LAMPREY, MAY	Cem	1951	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	40.93	195.96	44.34	40.93	195.96	2,328.20		
LANE, FRANK	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
LEACH, WILLIAM H.	Cem	1935	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
LILLEY, CHARLES F.	Cem	1934	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
LINGLEY, ANNIE	Cem	1940	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	30.61	146.57	33.16	30.61	146.57	1,741.14		
LIONEL SIROIS	Cem	2002	628.65	0.00	42.53	671.18	-23.00	12.36	11.41	11.41	-22.05	12.36	11.41	-22.05	649.13		
LLOYD, FRED L.	Cem	2009	583.78	0.00	41.11	624.90	1.69	11.95	11.03	11.03	2.61	11.95	11.03	2.61	627.50		
LOGAN, MRS. THOMAS	Cem	1965	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		
LOWD, FUBER & THEODORE	Cem	1954	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	40.93	195.96	44.34	40.93	195.96	2,328.20		
LOWD, JOHN B.	Cem	1917	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
LYNAM, SION	Cem	1964	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		
LYNDES, S.	Cem	2004	184.26	0.00	12.21	196.47	-10.40	3.55	3.28	3.28	-10.13	3.55	3.28	-10.13	186.35		
MACKONALD, RAYMOND R. AND MARY P.	Cem	1996	407.96	0.00	28.24	436.19	-5.86	8.21	7.58	7.58	-5.23	8.21	7.58	-5.23	430.96		
MAK, MICHAEL AND JANET	Cem	1991	327.90	0.00	23.11	351.01	1.19	6.72	6.20	6.20	1.71	6.72	6.20	1.71	352.72		
MAHONEY, DENNIS	Cem	1942	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
MANN, SARAH L.	Cem	1942	498.66	0.00	38.42	537.08	48.45	11.17	10.31	10.31	49.31	11.17	10.31	49.31	586.39		
MANSON, ROBERT	Cem	1904	498.58	0.00	38.39	536.97	48.13	11.16	10.30	10.30	48.99	11.16	10.30	48.99	585.96		
MARCHULIATUS, ADAM A. & CHRISTINE	Cem	1997	407.96	0.00	28.24	436.19	-5.86	8.21	7.58	7.58	-5.23	8.21	7.58	-5.23	430.96		
MARDEN, ANNIE L.	Cem	1956	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	30.61	146.57	33.16	30.61	146.57	1,741.14		
MARGARET BLAKENEY	Cem	1995	163.17	0.00	11.29	174.46	-2.38	3.28	3.03	3.03	-2.13	3.28	3.03	-2.13	172.33		
MARGESON, BERTHA B.	Cem	1940	3,873.92	0.00	298.69	4,172.62	379.58	86.82	80.14	80.14	386.26	86.82	80.14	386.26	4,558.88		
MARGUERITE R. & KEEFE R.	Cem	1975	622.81	0.00	44.36	667.17	8.90	12.89	11.90	11.90	9.89	12.89	11.90	9.89	677.06		
MARSHALL, FRANK	Cem	1974	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		
MARTELL, ROBERT	Cem	1964	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		
MARTIN, HARRY & MARY	Cem	1983	163.89	0.00	11.54	175.43	0.45	3.35	3.10	3.10	0.71	3.35	3.10	0.71	176.14		
MATSON, CARL	Cem	1984	163.89	0.00	11.54	175.43	0.45	3.35	3.10	3.10	0.71	3.35	3.10	0.71	176.14		
MATSON, MRS. CARL	Cem	1988	40.97	0.00	2.89	43.86	0.13	0.84	0.77	0.77	0.20	0.84	0.77	0.20	44.06		
MAYER, ROBERT	Cem	1987	528.19	0.00	36.94	565.13	-2.08	10.74	9.91	9.91	-1.25	10.74	9.91	-1.25	563.88		
MAYERS, JAMES R.	Cem	1944	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	30.61	146.57	33.16	30.61	146.57	1,741.14		
MCCULLOUGH, S	Cem	2008	1,333.09	0.00	98.75	1,431.84	73.19	28.71	26.50	26.50	75.40	28.71	26.50	75.40	1,507.25		
MCDONALD, WILLIAM	Cem	1992	163.93	0.00	11.55	175.48	0.58	3.36	3.10	3.10	0.84	3.36	3.10	0.84	176.32		
MCENTEE, WALTER	Cem	1986	163.89	0.00	11.54	175.43	0.45	3.35	3.10	3.10	0.71	3.35	3.10	0.71	176.14		
MCINTIRE & DAVIS	Cem	1956	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
MCKAY, ALBERT D.	Cem	1955	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
MCMULLEN, PAUL MR. & MRS	Cem	1954	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	20.60	98.60	22.31	20.60	98.60	1,171.65		
MCSHANE, FRANK	Cem	1973	311.68	0.00	22.20	333.88	4.43	6.45	5.96	5.96	4.93	6.45	5.96	4.93	338.81		

NAME	PURPOSE	DATE	Principal			New			Principal			Income			Income			Total		
			Opening Balance	Funds	Gains	Closing Balance	Opening Balance	Closing Balance	Opening Balance	Current Income	Current Expense	Current Balance	Closing Balance	Income	Current Income	Current Expense	Current Balance	Closing Balance	Income	Closing Balance
MILLER, DON & LENORE	Cem	1998	370.11	0.00	0.00	25.20	395.30	-11.30	7.32	6.76	-10.74	384.56								
MITCHELL, SHARON	Cem	1979	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
MOLLEUR, ARCHIE	Cem	1970	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
MOODY, RICHARD	Cem	1965	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
MOORENOVICH, PETER	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
MORSE, HAROLD & MUSS J.	Cem	1982	163.89	0.00	11.54	175.43	0.44	3.35	3.10			176.13								
MOULTON, ELMER D.	Cem	1924	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
MUCHMORE, DAVID	Cem	2000	316.36	0.00	21.50	337.86	-10.26	6.25	5.77			328.08								
MUELLER, CARL & MARY	Cem	1998	222.07	0.00	15.12	237.19	-6.80	4.39	4.06			230.73								
MURPHY, MAURICE & MARY	Cem	1987	163.89	0.00	11.54	175.43	0.45	3.35	3.10			176.14								
NELSON, RICHARD	Cem	1974	622.81	0.00	44.36	667.17	8.90	12.89	11.90			677.06								
NELSON, RICHARD & MARGARET	Cem	1998	1,554.79	0.00	105.83	1,660.62	-47.71	30.76	28.39			-45.34								
NICHOLAS & MIZE	Cem	1971	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
NICKULAS, PHYLLIS	Cem	1966	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
NORTON, BERTHA	Cem	1960	863.10	0.00	60.84	923.94	3.27	17.68	16.32			928.57								
NORTON, HELEN C.	Cem	1936	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
NOURSE, MELVIN	Cem	1973	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
ODELL, WILLIAM E.	Cem	1959	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93			195.96								
ODIORNE, JOHN	Cem	1974	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
ONDERDONK, WILBUR AND GLORIA	Cem	1994	163.76	0.00	11.49	175.25	-0.08	3.34	3.08			175.43								
OOLTON, GEORGE	Cem	1932	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61			146.57								
OSTROMEKEY, STANLEY M/M	Cem	1974	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
PACKER, CLINTON M.	Cem	1953	3,959.13	0.00	304.99	4,264.12	384.08	88.65	81.83			390.91								
PAGE W/H & MORI C/E	Cem	1979	622.85	0.00	44.36	667.22	8.92	12.90	11.90			677.13								
PARKER, C.A. & H.W.	Cem	1956	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PARKER, CHARLES	Cem	1962	622.79	0.00	44.32	667.12	8.35	12.88	11.89			676.46								
PARRY, ANNIE M.	Cem	1928	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PARSLOW, WILLIAM A.	Cem	1935	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PARSONS, ROBERT & MARION	Cem	1993	163.76	0.00	11.49	175.25	-0.08	3.34	3.08			175.43								
PATTEN, WILLIAM	Cem	1971	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
PATTERSON, FRANK	Cem	1980	327.83	0.00	23.08	350.91	0.91	6.71	6.19			352.34								
PAUL SANDERSON	Cem	2002	628.65	0.00	42.53	671.18	-23.00	12.36	11.41			-22.05								
PERKINS, PERCY T.	Cem	1948	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93			195.96								
PETERSON, ARTHUR A.	Cem	1978	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								
PHILBRICK, MR/MRS SHERMAN	Cem	1988	163.89	0.00	11.54	175.43	0.44	3.35	3.10			176.13								
PHILBROOK, ANNIE A.	Cem	1930	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PICKERING, EDWIN H.	Cem	1935	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PICKERING, OLIVA S.	Cem	1925	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
PINNEY, DICK & JANE	Cem	2009	1,167.57	0.00	82.23	1,249.80	3.37	23.90	22.06			1,255.01								
POTTER, ROBERT E.	Cem	1935	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
POWERS, MARTI	Cem	1996	163.28	0.00	11.33	174.61	-1.92	3.29	3.04			-1.67								
PRESTON, LUTHER	Cem	1989	163.90	0.00	11.54	175.44	0.48	3.36	3.10			176.18								
RAND, FRANK	Cem	1912	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
RECORD, J.A.	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60			98.60								
REICHENBACH, KATHERINE	Cem	1978	311.68	0.00	22.20	333.88	4.43	6.45	5.96			338.81								

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
RENES, DONALD	Cem	2006	999.81	0.00	74.06	1,073.88	54.89	21.53	19.87	56.55	1,130.43
RICHARDS, DAVID & BRENDA	Cem	1965	624.68	0.00	44.44	669.13	8.23	12.92	11.92	9.22	678.35
RICHARDS, FRANK & ELLA	Cem	1975	311.67	0.00	22.19	333.86	4.39	6.45	5.95	4.89	338.75
RIDEOUT, HARRIAT A.	Cem	1917	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
ROBIE, EDWARD	Cem	1930	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
ROBINSON, ABEDNEGO	Cem	1952	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
RODNEY & BONNIE GARDNER	Cem	1988	163.89	0.00	11.54	175.43	0.44	3.35	3.10	0.70	176.13
ROKES, MARY P.	Cem	1943	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
ROLSTON RUSSELL & IRVING	Cem	1951	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14
ROLSTON, CORRINNE	Cem	1963	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
ROLSTON, PARKER A.	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
ROWE, PERCY	Cem	1942	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
RUGG, RICHARD	Cem	1981	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
RUGG, RICHARD	Cem	1985	106.53	0.00	7.50	114.03	0.29	2.18	2.01	0.46	114.49
SAAD, FERRIS	Cem	1994	163.76	0.00	11.49	175.25	-0.08	3.34	3.08	0.18	175.43
SAMONAS, JOHN	Cem	2007	466.59	0.00	34.56	501.15	25.62	10.05	9.27	26.39	527.54
SANDERSON, LYNN J.	Cem	1957	4,961.92	0.00	382.46	5,344.37	484.40	111.17	102.61	492.96	5,837.33
SANFORD, ALBERT & NORINE	Cem	1980	163.90	0.00	11.54	175.44	0.46	3.35	3.10	0.72	176.16
SANFORD, DOROTHY	Cem	1996	326.60	0.00	22.66	349.26	-3.86	6.59	6.08	-3.36	345.91
SARGENT, JOHN	Cem	2001	188.78	0.00	12.82	201.60	-6.17	3.73	3.44	-5.88	195.72
SARGENT, JOHN & PAULA	Cem	1988	163.89	0.00	11.54	175.43	0.44	3.35	3.10	0.70	176.13
SARGENT, PETER & PAULA	Cem	1983	327.83	0.00	23.08	350.91	0.91	6.71	6.19	1.43	352.34
SAUNDERS, JUANITA	Cem	2001	125.86	0.00	8.55	134.41	-4.13	2.48	2.29	-3.94	130.46
SCHOOLS, BARBARA	Cem	1935	498.66	0.00	38.42	537.08	48.45	11.17	10.31	49.31	586.39
SCHURMAN, KENRETS	Cem	1960	622.94	0.00	44.37	667.31	8.92	12.90	11.90	9.91	677.22
SCHURMAN, MILTON	Cem	1968	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
SCULLY, EDWARD	Cem	2007	666.54	0.00	49.38	715.91	36.59	14.35	13.25	37.70	753.61
SEAVEY, BEATRICE	Cem	1996	407.96	0.00	28.24	436.19	-5.86	8.21	7.58	-5.23	430.96
SEAVEY, JOHN E.	Cem	1924	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
SEWALL, ARTHUR J.	Cem	1929	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
SHAPLEIGH, HENRY	Cem	1984	528.12	0.00	36.92	565.04	-2.35	10.73	9.91	-1.52	563.51
SHERWOOD, BRADBURY K.	Cem	1940	498.66	0.00	38.42	537.08	48.45	11.17	10.31	49.31	586.39
SHINE A. & BENNETT W.	Cem	1972	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
SHOUAN, ELLSWORTH	Cem	1986	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
SIMPSON, SELINA E.	Cem	1933	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
SMALL, CARL & GOLD	Cem	1998	222.07	0.00	15.12	237.19	-6.80	4.39	4.06	-6.46	230.73
SMITH, ALFRED AND SUSAN	Cem	1991	163.93	0.00	11.55	175.48	0.58	3.36	3.10	0.84	176.32
SMITH, ELSIE E.	Cem	1951	1,480.49	0.00	114.08	1,594.57	144.02	33.16	30.61	146.57	1,741.14
SMITH, JAMES	Cem	1946	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
SMITH, LILLIAN M.	Cem	1951	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
SOULE, JOSEPH	Cem	1977	622.81	0.00	43.74	666.54	0.00	12.71	11.73	0.98	667.52
SPEED, AUGUSTUS	Cem	1934	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
SPENCER, ALLAN	Cem	1962	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
SPENCER, L.B.	Cem	1958	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
STAPLES, MARGARET	Cem	1959	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65

NAME	PURPOSE	DATE	Principal			Income			Total		
			Opening Balance	New Funds	Gains	Closing Balance	Opening Balance	Current Income	Current Expense	Closing Balance	Closing Balance
STEWARD, BERTRAM E.	Cem	1935	498.66	0.00	38.42	537.08	48.45	11.17	10.31	49.31	586.39
STIASEN ENMA OWEN	Cem	1949	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
STIMPSON, ROBERT W.	Cem	1941	1,036.33	0.00	79.83	1,116.16	100.49	23.20	21.42	102.28	1,218.44
STIVERS, WILLIAM & IRENE	Cem	1993	163.76	0.00	11.49	175.25	-0.08	3.34	3.08	0.18	175.43
STOCKER, JOHN W.	Cem	2005	999.81	0.00	74.06	1,073.88	54.89	21.53	19.87	56.55	1,130.43
STREET, E. Z. SR.	Cem	1971	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
STRONG, STANLEY & G.	Cem	1985	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
SWETT, DENNIS	Cem	2006	466.59	0.00	34.56	501.15	25.62	10.05	9.27	26.39	527.54
SYMPHERS, LEROY & PRISCILLA	Cem	1986	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
SYMPHERS, LEROY & PRISCILLA	Cem	2005	399.93	0.00	29.63	429.55	21.94	8.61	7.95	22.61	452.16
SYMPHERS, LEROY /PRISCILLA	Cem	1987	163.89	0.00	11.54	175.43	0.45	3.35	3.10	0.71	176.14
TALIENTI, CARL	Cem	1971	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
TEBBETTS, MRS. FRANK	Cem	1973	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
TELLES, VINCENT	Cem	1974	939.39	0.00	66.97	1,006.36	14.29	19.47	17.97	15.79	1,022.15
THOMPSON, SUZZANE	Cem	1959	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
TODD, MARY	Cem	1964	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
TOTH, C.	Cem	2010	318.31	0.00	22.99	341.30	9.00	6.68	6.17	9.52	350.81
TOWLE, NARDENE	Cem	1995	163.17	0.00	11.29	174.46	-2.38	3.28	3.03	-2.13	172.33
TROFRIMOVICH EFRIM	Cem	1995	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
TRUEMAN NELLIE & MAHONEY	Cem	1940	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
VALZANIA, ANGELO	Cem	1957	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
VAN ETTEN, RICHARD	Cem	1969	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
VAUGHAN, BERTHA	Cem	1940	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
VICKERY, STEPHEN & D.	Cem	1980	163.90	0.00	11.54	175.44	0.46	3.35	3.10	0.72	176.16
WAITT, HARRY P.	Cem	1983	327.83	0.00	23.08	350.91	0.91	6.71	6.19	1.43	352.34
WALDREW, ELLIS G.	Cem	1955	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
WALKER, WILLIAM A.	Cem	1952	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
WATERHOUSE GEORGE H.	Cem	1956	1,979.67	0.00	152.53	2,132.20	192.45	44.34	40.92	195.86	2,328.06
WATSON, ROBERT AND ANN	Cem	2011	315.77	0.00	22.61	338.38	6.19	6.57	6.07	6.70	345.08
WEBSTER, MRS. JAMES	Cem	1936	498.66	0.00	38.42	537.08	48.45	11.17	10.31	49.31	586.39
WEEKS & HUNTRESS	Cem	1958	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
WEEKS, ADELAIDE	Cem	1943	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
WEEKS, RUFAS	Cem	1930	2,960.67	0.00	228.14	3,188.81	288.06	66.31	61.21	293.17	3,481.98
WEEKS, WILLIAM R.	Cem	1957	1,979.69	0.00	152.54	2,132.23	192.55	44.34	40.93	195.96	2,328.20
WENDELL, J.H.	Cem	1933	2,958.62	0.00	227.96	3,186.59	287.67	66.26	61.16	292.77	3,479.36
WENTWORTH MR. & MRS.	Cem	1998	370.11	0.00	25.20	395.30	-11.30	7.32	6.76	-10.74	384.56
WENTWORTH, RICHARD	Cem	1975	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
WESSELOFT, GRACE	Cem	1933	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
WHITTEW, MARY MRS.	Cem	1949	996.28	0.00	76.77	1,073.05	96.88	22.31	20.60	98.60	1,171.65
WHITTIER, ARCHIE J.	Cem	1951	996.30	0.00	76.77	1,073.06	96.88	22.31	20.60	98.60	1,171.67
WIGGIN, LAURA M.	Cem	1939	996.36	0.00	76.77	1,073.14	96.90	22.32	20.60	98.61	1,171.75
WILBUR, JAMES	Cem	1982	327.83	0.00	23.09	350.91	0.92	6.71	6.19	1.44	352.35
WILLIAMS, ALICE	Cem	1977	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
WILSON, DEVOLAS	Cem	2009	583.78	0.00	41.11	624.90	1.69	11.95	11.03	2.61	627.50
WILSON, DOUGLAS A.	Cem	2013	1,000.00	0.00	70.22	1,070.22	0.00	20.41	18.84	1.57	1,071.79

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
WILSON, FAY	Cem	1954	996.36	0.00	76.77	1,073.14	96.90	22.32	20.60	98.61	1,171.75
WILSON, HERB & BARBARA	Cem	1985	327.83	0.00	23.09	350.91	0.92	6.71	6.19	1.44	352.35
WIRLING, FRANK	Cem	1963	467.92	0.00	33.33	501.25	6.74	9.69	8.94	7.48	508.73
WOLFE, JOHN AND PATRICIA	Cem	2011	631.55	0.00	45.22	676.77	12.39	13.14	12.13	13.40	690.16
WOLFE, JOHN AND PATRICIA	Cem	2012	583.78	0.00	41.11	624.90	1.69	11.95	11.03	2.61	627.50
WORTMAN, MRS. HARRY	Cem	1974	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
WRAY, HENRY & CYNTHIA	Cem	1977	622.81	0.00	44.36	667.17	8.90	12.89	11.90	9.89	677.06
WROBLEWSKI, SIGMONE	Cem	1973	311.68	0.00	22.20	333.88	4.43	6.45	5.96	4.93	338.81
YORK, E. J.	Cem	1939	1,387.29	0.00	106.86	1,494.15	134.44	31.06	28.67	136.83	1,630.99
YOUNG, KENNETH SR.	Cem	1978	748.42	0.00	53.20	801.62	9.17	15.46	14.27	10.36	811.98
TOTALS			258,046.07	1,500.00	19,312.24	278,858.31	16,967.51	5,613.58	5,181.47	17,399.62	296,257.93

~ TREASURER'S REPORT ~

The year 2014 has been busy with the normal business of the office as well as several meetings with banks to ensure that the Town was getting the best service and rates possible. Through negotiations, we were able to increase our interest rate yield substantially. After years, I have decided to move on to other endeavors. Thank you for electing me these past years.

GENERAL FUND

Balance 12/31/13	\$6,393,590.78
Balance 12/31/14	\$6,309,631.33

SPECIAL AMBULANCE FUND

Balance 12/31/13	\$174,838.43
Balance 12/31/14	\$ 50,434.42

RECREATION FUND

Balance 12/31/13	\$41,453.80
Balance 12/31/14	\$50,671.29

POLICE SPECIAL DETAIL FUND

Balance 12/31/13	\$120,116.54
Balance 12/31/14	\$180,334.45

HEALTH DEDUCTABLE TRUST FUND

Balance 12/31/13	\$17,957.96
Balance 12/31/14	\$ 2,691.21

FIRE INSPECTION FUND

Balance 12/31/13	\$25,285.32
Balance 12/31/14	\$25,607.83

Respectfully submitted,

Jim Rolston
Treasurer

~SUMMARY OF RECEIPTS AND EXPENSES~

GENERAL GOVERNMENT

Executive	\$182,379.00
Election, Reg. & Vital Statistics	58,580.00
Financial Administration	115,072.00
Legal Expense	45,000.00
Personnel Administration	473,357.00
Planning & Zoning	32,800.00
General Government Buildings	48,113.00
Cemeteries	9,650.00
Insurance	61,591.00
Advertising & Regional Assoc.	7,233.00
Other General Government & Interest on Tan	1,430.00

PUBLIC SAFETY

Police Department	\$697,366.00
Fire Department	167,757.00
Ambulance	11,760.00
Building Inspection	55,068.00
Emergency Mgmt.	36,110.00

HIGHWAY & STREETS

Administration	\$ 23,000.00
Highways & Streets	642,666.00
Street Lighting	15,000.00

SANITATION

Administration	\$ 0.00
Solid Waste Collection	109,016.00
Solid Waste Disposal	85,280.00

HEALTH/WELFARE

Administration	\$ 1,600.00
Pest & Animal Control	20,110.00
Health Agencies & Hosp. & Other	15,983.00
Administration & Direct Assist.	23,802.00
Vendor Payments & Other	25,000.00

CULTURE & RECREATION

Parks & Recreation	\$ 18,125.00
Library	268,032.00
Patriotic Purposes	725.00

CONSERVATION

Admin. & Purchase of Natural Resources	\$ 1,000.00
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OPERATING TRANSFERS OUT

Transfers to Health Maint. Trust Fund (Article 24)	\$57,000.00
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WARRANT ARTICLES

Article 8 – Road Reconstruction & Bond Interest	\$ 836,000.00
Article 11 – Road Reconstruction Capital Reserve Fund	202,148.00
Article 12 – Fire Truck	500,000.00
Article 14 – Fire Department Staffing	36,504.00
Article 15 – Nitrous Oxide System	4,500.00
Article 16 – Ambulance Fees	3,000.00
Article 17 – Police Station 2 nd Floor Capital Reserve Fund	55,000.00
Article 18 – Police Station Trim Repair	35,000.00
Article 19 – Police Equipment Capital Reserve Fund	2,000.00
Article 20 – Salt Shed	58,000.00
Article 21 – Compactor	50,000.00
Article 22 – Computer Security Measures	10,000.00
Article 23 – Code RED	4,000.00

TOTAL EXPENSES - 2013 WARRANT **5,105,757.00**

TAXES

Land Use Change Taxes - General Fund	\$225,000.00
Timber Taxes	0.00
Interest & Penalties on Delinquent Taxes	34,000.00

LICENSES, PERMITS & FEES

Business Licenses & Permits	\$ 13,000.00
Motor Vehicle Permit Fees	830,000.00
Building Permits	90,000.00
Other Licenses, Permits & Fees (including boats & snowmobiles, atvs, etc)	25,000.00

FROM FEDERAL GOVERNMENT **\$ 23,000.00**

FROM STATE

Meals & Rooms Tax Distribution	\$178,332.00
Highway Block Grant	69,591.00
Other (Including Railroad Tax)	25,000.00

OTHER GOVERNMENTS - CHARGES FOR SERVICES

Income from Departments	\$ 40,000.00
Other Charges	0.00
Inventory Penalty	0.00

MISCELLANEOUS REVENUES

Interest on Investments	\$ 6,000.00
Other Miscellaneous Revenue	15,000.00
Sale of Town Property	40,000.00

INTERFUND OPERATING TRANSFERS IN

From Capital Reserve Funds	\$118,000.00
From Trust & Fiduciary Funds	15,000.00
From Ambulance/Fire Special Fund	157,500.00

OTHER FINANCING SOURCES

Amounts Voted from Fund Balance	\$259,148.00
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TOTAL REVENUES & CREDITS (less property tax) **2,163,571.00**

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2014

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	\$ 26,000.00	N/A
Concession Stand	Caswell Field	\$ 65,000.00	\$ 4,000.00
Concession Stand	Krasko Field	\$ 14,300.00	\$ 13,200.00
Concession Stand	Post Road Fields	\$ 14,300.00	\$ 13,200.00
Dump Building	Cemetery Lane	\$ 19,800.00	\$ 71,500.00
Garage	583 Portsmouth Ave.	\$ 146,000.00	N/A
Gazebo	Post Road/Ptsmth Ave.	\$ 29,000.00	N/A
Highway Building	575 Portsmouth Ave.	\$ 224,000.00	\$ 51,000.00
Municipal Complex	575 Portsmouth Ave.	\$ 1,160,000.00	\$ 230,000.00
Police Station	579 Portsmouth Ave.	\$ 1,367,000.00	\$ 222,000.00
Recreation Storage	Krasko Field	\$ 45,000.00	\$ 14,000.00
Shed/Recycling Center	Cemetery Lane	\$ 6,000.00	N/A
Weeks Public Library	36 Post Road	\$ 660,000.00	\$ 252,000.00
Public Works Bldg.	575 Portsmouth Ave.	\$ 146,000.00	\$ 100,000.00
Records Storage Shed	575 Portsmouth Ave.	\$ 16,000.00	\$ 1,000.00
Outside Equipment	Caswell Field	\$ 13,750.00	
	Krasko Field	\$ 29,300.00	
	Krasko Field	\$ 16,500.00	
Other Property	Fire Dept.-Air packs	\$ 114,448.00	
	Fire Dept.-Difribulat.	\$ 22,391.00	
	Fire Dept.-Pwr. Stret.	\$ 10,722.00	
	Transfer St.- Baler	\$ 17,606.00	

Vehicle Schedule

Year	Make/Model	Description	Department
1979	Maxim	Reel Truck	Fire Dept.
2007	Smeal	Fire Truck -Pumper	Fire Dept.
2009	KME	Fire Truck-Tanker	Fire Dept.
2003	Ford	F250 Utility	Fire Dept.
2001	Ford	E450 Ambulance2	Fire Dept.
2007	Ford	Crown Victoria	Administration
2009	GMC	Sierra	Prop. Maint.
2009	Ford	Crown Victoria	Police Dept.
2010	Ford	Crown Victoria	Police Dept.
2011	Ford	Crown Victoria	Police Dept.
2013	Ford	Taurus	Police Dept.
2013	Ford	Explorer	Police Dept.
2014	Chevy	Interceptor	Police Dept.
2011	Harley Davidson	Motorcycle	Police Dept.
		Radar/Speed Trailer	Police Dept.
		Cargo Trailer	Fire Dept.
		Equip. Trailer	Prop. Maint.
		Lawn Tractor	Prop. Maint.
		Skid Steer	Prop. Maint.

~ PLANNING BOARD ~

2015 will be a year of change for the Planning Board. We will lose two valuable members, Paul Sanderson and Mo Sodini, who was also the Selectmen's Representative. Dylan Smith, the Rockingham Planning Commission Circuit Rider, left in May of 2014. As the Town has grown, so have the needs of the Planning Board. After many years of working with the RPC, we have hired a consulting firm. We are looking forward to working with the new Planning Board Consultant, Mark Fougere of Fougere Planning and Development. He will be available the first and third Thursday of each month from 1:00 p.m. to 4:30 p.m. Planning Board meetings are held the same evenings; residents are encouraged to attend work sessions and public hearings.

The Planning Board will oversee some large projects in the upcoming year. Tractor Supply, as well as a small strip mall, have been approved and should start construction in the spring. An age restricted housing development has been proposed for the Town and will be coming before the Board.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully submitted,

Stu Gerome
Planning Board Chairman

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body no later than December 31, 2016

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

~ STORM WATER MANAGEMENT PROGRAM~

The Town of Greenland is included, along with 45 other New Hampshire communities, in a federal program to improve stormwater management practices and stormwater quality. The US Environmental Protection Agency (US EPA) instituted a program in late 2003 whereby certain communities with municipal separate storm sewer systems (so-called "MS4s") are required to receive authorization under a federal permit for the discharge of stormwater from those systems. The five-year permit that was issued has expired and the requirements of the new permit have been released. The new requirements for Greenland have increased and will further act to protect the important waters of our streams and the Great Bay.

Stormwater discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the stormwater. In Greenland, all stormwater flows ultimately to the Great Bay Estuary. It is extremely important that we protect our bay by controlling all sources of pollution that we can. Residents are asked to limit the nitrogen based fertilizers that they use on their property, take care with the disposal of hazardous materials

During 2014, a special emphasis was placed on the preparing for the new regulations and how best Greenland can implement them. While completing the road improvement project on Hillside Drive and Meadow Lane the town intended to install a rain garden at the base of Hillside Drive for storm water protection. Funds were not available for the construction and the outlet pipe to that area was blocked off. There were concerns raised by the State on the project and after discussions with the engineer and DES an alternative has been engineered and it appears that the storm water infrastructure will be located at the end of Meadow Lane where the town currently has an easement. The funding for this work will be considered at Town Meeting.

Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- Continued participation in Household Hazardous Waste Collection Days.
- The installation of decals on each catch basin in town to remind residents that nothing other than rain water should be allowed to drain into them.
- Maintaining town maps that show the location of catch basins.
- Vacuum cleaning all catch basins on an annual basis.
- Surveying brooks, rivers, streams and Great Bay for evidence of illicit discharges.
- Participation in the Seacoast Stormwater Coalition in order to stay informed on new requirements and how best to meet them.

Greenland is committed to doing whatever is necessary to comply with the new requirements when they are released. Interest and participation in Greenland's stormwater management program by Town residents is an important part of the program. Questions about the program and its different elements are encouraged, and can be directed to the Town Administrator.

Respectfully submitted,

Karen Anderson
Town Administrator

~ RECYCLING REPORT ~

2014 was the second complete year for single stream recycling and we have continued to see an increase in the amount of materials being recycled. Thank you for your continued cooperation with the mandatory policy. We estimate that 65-75% of residents recycle – we can do better. During the year we went to bid for our recycling services and the transportation services for recycling and regular trash. The town renewed the contract with ECOMaine for single stream recycling at a zero based cost. Our only costs associated with recycling will be for the transportation and labor at the transfer station.

Overall the town recycled 436.88 tons through ECOMaine, with an average of 36 ton per month. Regular municipal waste disposed of amounted to 837.77 tons for an average of 70 ton per month. The town pays a disposal fee for the regular solid waste of \$66.18 per ton. The hauling fees for 2014 were \$155.00 per container and now that both the trash and the recyclables are compacted we have one container of each product hauled each week on average. For comparison purposes, the town spends \$1,213 per week for trash and \$155 per week for recyclables. The more materials we can get out of our waste stream and into the recycling compactor, the more cost savings we will see.

In 2014, the baler was used to bale 12,392 pounds of aluminum beverage cans for a total of \$8,999. This is approximately the same as 2013. We recognize the fact that it takes residents a few minutes longer at the Transfer Station to separate the aluminum from the steel – and we appreciate the cooperation we are receiving. Revenue from scrap metal was \$2,581.34. Unfortunately, the scrap metal revenue is lower than past years, and the instances of unauthorized taking of scrap metal from the transfer station have increased, particularly when the facility is closed.

The Greenland Central School, through the efforts of Mr. Ken Olsen, has been very active in recycling used office and school paper, cans and bottles for several years. The eighth grade students work hard to collect the materials and transport the materials to the Transfer Station each Wednesday. We certainly appreciate the student's dedication to this project and that the school is teaching the students the importance of recycling.

The Transfer Station attendants are present to assist residents in the disposal of their trash and recyclables and do a great job. We are working hard to make the process simpler and as cost efficient as possible. We have heard the numerous complaints over the years about the dusty or muddy conditions that occur at the transfer station and will be asking the voters at Town Meeting to approve \$90,000 to pave the site and put a small cover over the can baler.

If any resident has a concern or suggestion for the Transfer Station, feel free to bring it to our attention. We are there to serve your needs.

Respectfully submitted,

Karen Anderson
Town Administrator

~ RECREATION COMMISSION~

Nine years and counting...that is the number of years the Recreation Committee has continued to grow our programing. This past year saw, again, record numbers of participants in programing.

The challenge now becomes space. We are at our maximum capacity with the facilities we currently have. Adult programing is at a standstill due to lack of facilities. We are forced to turn down adult soccer for residents and a request from another for field use for adult lacrosse. A victim of our own success.

This year to grow we used outside venues and off site activities such as ice skating at the new Puddle Dock Ice rink at Strawberry Banke. We will continue to pursue more of the outside activities which have been successful beyond what I could have imagined.

The focus to push the Maloney Field expansion will become our refocus so we can offer more for our adults with increased field space. Please look at our warrant to reacquisition the Library Capital reserve fund which will allow us to complete the Maloney project.

I want to thank all of the Recreation Board members and volunteers for their tireless efforts to continue to make this a huge success. They are all volunteers who give countless hours for the good of our great small town.

Respectfully submitted,

Brian Pafford
Recreation Committee Chairman



~GREENLAND CONSERVATION COMMISSION~

Early in 2014, the Conservation Commission completed a survey of Greenland residents about conservation issues in Town. The survey showed that the respondents considered the preservation of open space in Greenland of utmost importance. Complete results are available at Town Hall.

The Commission continues to finalize plans to establish public trails on interlinked conservation lands on the Town-owned Coastal Way property along with the newly protected lands on Cushman Way and Van Etten Drive. This proposed loop trail will be the first segment of the proposed “**Greenland Greenways**” set of trails and could potentially become part of a regional trail system being researched by Rockingham County. Public access to this first segment will be available by an easement off Cushman Way and from a small parking area off Route 33 east of Van Etten Drive.

The Commission approved a 10-acre reef site in Greenland waters for the restoration of oyster reefs. Restoring oyster reefs in the Great Bay has been on-going for six years, and has been successful. The Nature Conservancy has been able to construct 13 acres of oyster reefs over the last five years, with more than 3 million oysters surviving.

Also recommended was the purchase of land by the Town for conservation. The land backs up to Packer Brook, flows into the Winnicut River, and abuts existing conservation land on two sides. The recommendation was approved by the Board of Selectmen and will be voted on at the 2015 Town Meeting. Funds for the purchase will be taken from the existing Conservation Land Capital Reserve Fund.

The Conservation Commission continues to work with residents of Falls Way to protect a stand of endangered Atlantic White Cedars. Atlantic White Cedars frequently grow in small dense stands in fresh water swamps and bogs. Throughout New England, only a fraction of earlier stands remain. In New Hampshire, Atlantic White Cedar swamps (also referred to as cedar bogs) are uncommon. Changes in hydrology, in particular the raising of water levels, have resulted in the historical elimination of cedars from a number of wetlands; thus, the protection of this stand is of importance to the conservation of native species within Greenland’s borders.

Nancy Zuba retired from the Conservation Commission in 2014. We would like to thank Nancy for her years of valuable service, helping to bring the Commission to its present level.

Respectfully submitted,

Chip Hussey
Conservation Commission Chairman



L. Byergo, K. Lucey, J. Fredericks, B. Bilodeau, C. Hussey

~WEEKS PUBLIC LIBRARY~



As the center of the Greenland community, the library provided residents with a variety of traditional library services and an array of events and programming to educate, inform, and entertain.

In 2014 residents had access to 26,925 items in the building and to 20,955 downloadable eBooks and 7,981 downloadable audiobooks through the OverDrive New Hampshire Downloadable Books Service. Additional eBooks were available to residents; 8 Kindle eBooks on our Kindle devices and 26 Advantage Account eBooks through the downloadable service. Residents also had access to the following databases provided by tax

dollars: Ancestry Library Edition, Heritage Quest, LearningExpress, Universal Class, Mango, and Freegal. The subscription to Freegal expired mid-October and was not renewed. Ancestry Library Edition, available only in the library, was new for residents this year. The NovelList and EBSCO databases were provided by the State Library.

In addition to all the events planned by staff, the Winnicut River Watershed Coalition used the library for their quarterly conservation lectures which were open to the public.

Staff changes: Candace Yost joined our team in mid-March as the Teen/Tween Librarian. She also staffs the Circulation Desk and assists with Interlibrary Loan, Cataloging, and Reference questions.

New for the library, the Library Trustees commissioned local resident John Hirtle to design a library logo. The sleek yet bold design exemplifies the library's solid commitment to providing residents with resources and programs in a variety of formats to support lifelong learning.

Adult Services:

In addition to regularly scheduled events like the weekly cribbage nights, the weekly Friday Morning Group, and the monthly book discussion, adults attended lectures, workshops, and concerts. Adults learned about de-cluttering, the self-publishing process, retirement planning, and various financial topics. They also learned about herbs for health and wellness, how coyotes are becoming wolves, about the Crisis in Ukraine, and about NH aviation history. In March, Classic Movie night became a monthly Monday night event with local movie buff, Glenn Bergeron, presenting movie trivia before each showing. At workshops adults made love potions, worked through the self-publishing process, released stress through chair yoga, and created Zentangle art tiles. Music was in the air as adults enjoyed NH flavored music with Jim Barnes and a holiday instrumental concert performed by local residents Bob and Mary Paul.

The Friends hosted three New Hampshire Humanities Council programs at the library. Queen Victoria visited, the producer of the documentary World War II New Hampshire facilitated a discussion, and the contributions of the Shaker community were explored at the Shaker Legacy program. It was a very full year of lectures, workshops, and programs.

Summer reading, "Literary Elements," provided adults with the opportunity to earn raffle tickets and win prizes. The grand prize, a \$50 Portsmouth Ala Carte gift card, was provided by the Friends. Other prizes included a fire extinguisher, puzzles, and a variety of donated items. Adults also enjoy the fun of summer reading!

The adult materials collection was updated as needed to keep the collection current and stocked with popular best-selling titles. Replacement copies also were purchased to replace those much loved copies. Our monthly list of forthcoming titles remains popular and residents use it to reserve hot new titles.



Teen and Tween Services:

Teens and tweens this year had the opportunity to attend a wide variety of programs. Gaming events such as Dance Dance Revolution, Wii Gaming, and board games were hosted, as well as pizza and movie nights. Teens got to try their hand at candy making, soldering basics, sharpie tie dying, and assorted crafts. The American Red Cross Babysitting Course was held in June and was well attended.

During the summer reading program Spark a Reaction™, teens learned about such topics as how to care for pets, how to make slime, and about paranormal investigation. A night to celebrate the Divergent series and a Superhero party were also offered. Teens were also able to earn tickets to the Stratham Fair and to see the Portland Sea Dogs with their summer reading efforts.

In the fall, teens strutted their stuff in costume at a Halloween party, and began attending a new afterschool program called ASK (After School Kids) on Thursdays at Greenland Central School. The ASK program, led by Librarian Candace Yost, combines crafts and social activities. Also, new teen books are showcased each week. The year wrapped up with a holiday party featuring winter crafts and a make-your-own hot cocoa station.

This year, the young adult section was thoroughly updated. Both the fiction and the nonfiction sections were weeded and many new titles were added based on need and requests from teens.



Children Services:

Through the Children's Room, the library continues to provide educational and entertaining programming for all children in the town of Greenland. Story time was scheduled year round, craft weeks were held every month, and special activities were arranged for vacation weeks. Special one-day programs were also scheduled, such as, our candy work shop and our Minion program.

The library hosted two major parties during the year, a Halloween party and a holiday party. These parties, sponsored by the Friends of the Library, are a combination of crafts and refreshments. Our annual Cow Day, which includes a visit with a young calf and making butter, continues to be our most popular program. Each year, ice cream is served and a new cow craft is featured. The 2014 summer reading program was successful. This year the theme was science and included a mix of reading, workshops, entertainers, and hands-on activities. Additional craft weeks were added to the summer schedule to meet requests for programs and to provide activities around the 4th of July holiday.

A few new programs were added this year. In the fall we began our Lego Building days scheduled on the first Wednesday of every month. All children were invited to come and build for one hour with Legos either purchased by the Friends of the Library or donated by patrons. All builds are photographed and put on display for the month. This program attracted many young builders. Another new program resulted from the school early release days. On these Wednesdays, the library runs special programs like, Shrinky-dinks, a movie and craft, and Dance Dance Revolution. We have had a great response to this program. With the help of the teen/tween Librarian Candace Yost, the library began to offer a Baby Lap Sit story time in October. These story times include stories, finger plays, and social playtime for our youngest patrons, aged 0-24 months.

Our new early literacy iPad is now available for ages 3-6 and their parents. This iPad is preloaded with a variety of early learning apps which teach the alphabet, numbers, and words. The iPad also includes several interactive stories for children and parents to enjoy together. Funds from the Bourassa Golf Tournament donation were used to purchase this iPad and make it available for check-out.

The children's book collection is always being enriched. Children ask for new and forthcoming books. So, new releases of popular series and new series are added throughout the year. The non-fiction collection is updated for school use and personal interest. We added a new series this year called "America the Beautiful." This set features a book for every state.

Community Support

In addition to hosting the New Hampshire Humanities Council programs, the Friends sponsored pizza for grades 5 and up and funded the two holiday parties for children. The Friends also provided monies for all the prizes for the children and tween/teen summer reading programs and for the grand prize for the adult summer reading program. Refreshments for National Library Week in April, National Friends of the Library Week in October, and the hot cider and cookies in December were all funded by the Friends.

The Friends continued to sponsor museum passes to the Boston Children's Museum, the Museum of Science in Boston, the New England Aquarium in Boston, and the Currier Museum of Art in Manchester.

Additional museum passes were sponsored by the Greenland Women's Club. The group continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, the Peabody Essex Museum until December, and the Prescott Park buttons.

Projects

2014 building repairs/maintenance: An exterior light damaged by the snow falling from the roof was replaced. A new back door with a window and push bar was installed in May. Several rotted railing pieces on the ramp were replaced. In August, the tile floor in the Children's Room was stripped and waxed. The Library Trustees assisted with various handyman jobs and painting the ramp deck. Several volunteers assisted with shelving projects, trash removal, pulling weeds, and book drop weather proofing.

Submitted by

Denise Grimse, Director

Susan MacDonald, Assistant Director/Children's Librarian

Candace Yost, Teen/Tween Librarian



Statistics

	2014	2013	2012	2011	2010	2009	2008
	=====	=====	=====	=====	=====	=====	=====
Total Circulation	44,841	47,499	47,639	45,876	42,445	39,622	37,642
Change	-5.60%	-0.29%	3.84%	8.08%	7.12%	5.26%	17.12%
Adult Books	10,888	9,112	10,086	11,138	9,688	9,382	8,870
Young Adult Books	1,519	1,473	1,580	2,115	2,247	2,228	1,622
Children's Books	13,941	14,157	14,106	12,426	10,900	9,157	10,073
Audio/Visual	17,312	19,482	20,228	18,820	17,004	16,273	15,051
 NH Downloadable Books Checkouts	 3,193	 2,799	 2,090	 1,683	 1,153	 823	 629
 Freegal Downloaded Music	 555	 1,001	 91				
 Number of New Cards Issued	 144	 184	 134	 166	 167	 164	
 Library Card Holders	 1,883	 1,750	 1,583	 1,881	 2,669	 2,555	 2,440
 Holdings	 26,571	 26,163	 25,425	 25,389	 22,839	 22,439	 21,926
Added	2,744	2,854	2,732	2,856	1,868	2,267	2,334
Weeded	2,363	2,083	2,347	1,441	1,467	1,755	1,299
 Interlibrary Loan							
Items Borrowed	1,370	1,450	1,562	1,632	1,362	1,269	1,156
Items Loaned	1,343	1,420	1,354	1,372	1,177	1,382	1,032
 Programming							
Programs	341	367	358	350	339	301	286
Attendance	4,090	3,570	3,998	3,661	3,936	3,387	2,578



Financials

2014 Income

Copies/Faxes	\$836.10
Damaged/Lost Materials	\$390.99
Donations	\$1,146.00
Nonresident Cards	\$100.00
Unanticipated Income	\$0.00
Trust Funds	\$2,544.62
Interest	\$25.31
Town Appropriation	\$248,190.00
Total Income	\$253,233.02

Income from previous years that was used in 2014:

\$768.50 from 2013 Copies/Faxes; \$485.95 from 2013 Damaged/Lost;
\$661.00 from 2013 Donations; \$1,109.15 from 2013 Trust Fund.

Income from 2014 that will be used in 2015:

\$836.10 from 2014 Copies/ Faxes; \$390.99 from 2014 Damaged/Lost Materials;
\$649.80 from 2014 Donations; \$2,544.62 from 2014 Trust Funds;
\$100.00 from 2014 Non-Resident Cards.

2014 Expenses

Administration	\$9,337.99
Library Materials	\$41,783.19
Operations and Maintenance	\$11,939.75
Salaries & Benefits	\$173,628.77
Utilities	\$7,367.30
Total Expenses	\$244,057.00

Funds returned to the General Fund:

\$7,679.11

Operational Accounts:

Checking Account

Balance on December 31, 2014	\$10,357.40
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Money Market

Balance on December 31, 2014	\$33,845.09
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Investment Accounts:

Savings

Balance as of December 31, 2013	\$1,087.00	
	withdrawal	\$0.00
	interest	\$0.11
Balance as of December 31, 2014	\$1,087.11	

Checking (Building Fund)

Balance on December 31, 2013	\$3,195.86	
	deposits	\$2.00
Balance on December 31, 2014	\$3,197.86	

Money Market (Building Fund 2)

Balance on December 31, 2013	\$22,128.08	
	deposits	\$0.00
	interest	\$9.61
Balance on December 31, 2014	\$22,137.69	

New Hampshire Public Deposit Investment Pool (MBIA Asset Management)

Balance on December 31, 2013	\$0.00	
	deposits	\$0.00
	withdrawals	\$0.00
Balance on December 31, 2014	\$0.00	

2014 TOWN EMPLOYEE WAGES

(Wages listed are the Gross Wages earned for the year ending Dec. 31, 2014)

<u>Name</u>	<u>Title</u>	<u>Salary</u>	<u>Overtime</u>	<u>Special Details</u>	<u>Total</u>
Jaye Aither	Temporary PD Secretary	\$ 204.00			\$ 204.00
Karen Anderson	Town Administrator	\$ 78,986.43			\$ 78,986.43
Martha Bates	Election Worker	\$ 240.00			\$ 240.00
Wallace Berg	Health Officer	\$ 600.00			\$ 600.00
Wayne Bertogli	Police Officer	\$ 58,008.88	\$ 13,783.34	\$ 7,020.00	\$ 78,812.22
James Black	Vol. Firefighter/EMT	\$ 3,795.54			\$ 3,795.54
William Bonacci	Vol. Firefighter/EMT	\$ 500.00			\$ 500.00
Dean Bouffard	Moderator	\$ 1,200.00			\$ 1,200.00
Maxwell Brown	Vol. Firefighter/EMT	\$ 4,507.92			\$ 4,507.92
Myrick Bunker	Building Inspector/ Vol. Firefighter/EMT	\$ 57,690.40	\$ 73.20		\$ 57,763.60
Rhonda Bunnell	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
John Chick	Transfer Station Attendant	\$ 139.41			\$ 139.41
Timothy Collins	Emergency Management Director	\$ 645.00			\$ 645.00
Mariann Connelly	Election Worker	\$ 40.00			\$ 40.00
Robert Cook	Vol. Firefighter/EMT	\$ 3,461.25			\$ 3,461.25
James Cormier	Police Officer	\$ 59,389.07	\$ 6,580.23	\$ 6,420.00	\$ 72,389.30
Kathleen Cox	Election Worker	\$ 90.00			\$ 90.00
Katherine Cresta	Vol. Firefighter/EMT	\$ 1,500.00			\$ 1,500.00
Ralph Cresta	Chief, Vol. Fire Department	\$ 10,312.50			\$ 10,312.50
Lizbeth Cummings	Secretary/Bookkeeper	\$ 28,712.38			\$ 28,712.38
Thomas Duplessis	Vol. Firefighter/EMT	\$ 3,788.16			\$ 3,788.16
Emery Eaton	Vol. Firefighter/EMT	\$ 12,427.61			\$ 12,427.61
Kenneth Fernald	Emergency Management Director	\$ 1,947.50			\$ 1,947.50
Sharon Fernald	Emergency Management Worker	\$ 1,087.50			\$ 1,087.50
Kevin Forrest	Selectman/Emergency Management Worker	\$ 3,075.00			\$ 3,075.00
Robert Gill	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
Michael Gobbi	Police Officer	\$ 53,531.21	\$ 9,640.73	\$ 20,992.35	\$ 84,164.29
Winston Gouzoules	Election Worker	\$ 450.00			\$ 450.00
Winston Gouzoules	Supervisor of Checklist	\$ 400.00			\$ 400.00
Alanna Graham	Vol. Firefighter/EMT	\$ 2,170.31			\$ 2,170.31
Judith Graham	Vol. Firefighter/EMT	\$ 3,486.10			\$ 3,486.10
Greg Harnois	Vol. Firefighter/EMT	\$ 1,392.50			\$ 1,392.50
Jerriann Hartmann	Election Worker	\$ 107.50			\$ 107.50
Theodore Hartmann	Part-Time Police Officer/Vol. Firefighter/EMT	\$ 15,637.37	\$ 105.75	\$ 10,211.30	\$ 25,954.42
Paul Hayden	Property Maintenance Supervisory	\$ 50,325.65	\$ 742.98		\$ 51,068.63
Richard Hazzard	Vol. Firefighter/EMT	\$ 5,250.00			\$ 5,250.00
Robert Hersey	Transfer Station Attendant	\$ 11,858.32			\$ 11,858.32
Robert Holt	Vol. Firefighter/EMT	\$ 3,054.12			\$ 3,054.12
Richard Hussey	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
Sharon Hussey-McLaughlin	Deputy Treasurer	\$ 20.00			\$ 20.00
Charlotte Hussey	Secretary of the Boards	\$ 30,911.17	\$ 217.26		\$ 31,128.43
Robert Hussey	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
Charles Ireland Jr.	Transfer Station Attendant	\$ 3,331.01			\$ 3,331.01
David Kurkul	Police Detective	\$ 67,555.31	\$ 10,620.49	\$ 12,198.80	\$ 90,374.60
Tara Laurent	Police Chief	\$ 83,844.04	\$ 2,575.32	\$ 1,120.00	\$ 87,539.36
Amy Leonard	Deputy Town Clerk/Tax Collector	\$ 35,875.34	\$ 65.55		\$ 35,940.89
Tom Maher	Vol. Firefighter/EMT	\$ 3,136.50			\$ 3,136.50
Walter Maines	Transfer Station Attendant	\$ 14,589.86			\$ 14,589.86

2014 TOWN EMPLOYEE WAGES

<u>Name</u>	<u>Title</u>	<u>Salary</u>	<u>Overtime</u>	<u>Special Details</u>	<u>Total</u>
Timothy McClare	Part Time Police Officer	\$ 2,969.13		\$ 20,215.20	\$ 23,184.33
John McDevitt	Selectman/Emergency Management Worker	\$ 2,742.02			\$ 2,742.02
Bill McLaughlin	Emergency Management Worker	\$ 450.00			\$ 450.00
Donald Miller	Emergency Management Worker	\$ 587.50			\$ 587.50
Patrick Miner	Vol. Firefighter/EMT	\$ 1,143.75			\$ 1,143.75
Joseph Monahan	Transfer Station Attendant	\$ 898.42			\$ 898.42
Amelia Moore	Vol. Firefighter/EMT	\$ 4,502.56			\$ 4,502.56
Vaughan Morgan	Selectman/Emergency Management Worker	\$ 3,962.50			\$ 3,962.50
Marguerite Morgan	Town Clerk/Tax Collector	\$ 48,776.43			\$ 48,776.43
Marilyn Page	Election Worker	\$ 132.50			\$ 132.50
Christopher Pearl	Vol. Firefighter/EMT	\$ 1,993.88			\$ 1,993.88
Jeffrey Peirce	Part Time Police Officer	\$ 6,288.10		\$ 9,016.40	\$ 15,304.50
Coleen Penacho	Supervisor of Checklist	\$ 400.00			\$ 400.00
Coleen Penacho	Election Worker	\$ 450.00			\$ 450.00
Coleen Penacho	Trustee of Trust Funds Secretary	\$ 1,000.00			\$ 1,000.00
John Penacho	Selectman/Emergency Management Worker	\$ 3,600.00			\$ 3,600.00
Butch Ricci	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
John Roberto	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
Joe Philbrick	Election Worker	\$ 450.00			\$ 450.00
Joe Philbrick	Supervisor of Checklist	\$ 400.00			\$ 400.00
Beth Rolston	Emergency Management Worker	\$ 562.50			\$ 562.50
Beth Rolston	Election Worker	\$ 152.50			\$ 152.50
James Rolston	Treasurer/Emergency Management Worker	\$ 5,862.42			\$ 5,862.42
James Rolston	Election Worker	\$ 50.00			\$ 50.00
Dawn Sawyer	Police Lieutenant	\$ 72,390.50	\$ 9,478.10	\$ 15,218.05	\$ 97,086.65
Kevin Schmit	Vol. Firefighter/EMT/Emergency Management Worker	\$ 10,552.73			\$ 10,552.73
John Seavey	Vol. Firefighter/EMT	\$ 4,097.60			\$ 4,097.60
Thomas Simmons	Part Time Police Officer	\$ 12,066.23		\$ 26,290.55	\$ 38,356.78
Derek Simpson	Vol. Firefighter/EMT	\$ 3,095.31			\$ 3,095.31
Carole Smith-Miesowicz	Police Department Secretary	\$ 38,133.20			\$ 38,133.20
Coleen Sodini	Vol. Firefighter/EMT	\$ 3,279.12			\$ 3,279.12
Maurice Sodini	Selectman/Vol. Firefighter/EMT	\$ 8,600.00			\$ 8,600.00
Thomas Tillman	Vol. Firefighter/EMT	\$ 5,760.00			\$ 5,760.00
Matthew Tobey	Vol. Firefighter/EMT	\$ 500.00			\$ 500.00
Kevin VanEtten	Transfer Station Attendant	\$ 14,472.62			\$ 14,472.62
Kevin VanEtten	Cemetery Sexton	\$ 650.00			\$ 650.00
John Vitale	Selectman	\$ 591.84			\$ 591.84
Joseph Walsh	Emergency Management Worker	\$ 150.00			\$ 150.00
Martha Wassell	Health Officer	\$ 600.00			\$ 600.00
Eric West	Vol. Firefighter/EMT	\$ 250.00			\$ 250.00
Stephen Wissow	Vol. Firefighter/EMT	\$ 4,366.41			\$ 4,366.41
Wayne Young	Police Sergeant	\$ 60,839.60	\$ 17,484.96	\$ 34,328.58	\$ 112,653.14
Nancy Zechel	Election Worker	\$ 210.00			\$ 210.00

TOWN OF GREENLAND, NEW HAMPSHIRE

Financial Statements

December 31, 2013

and

Independent Auditor's Report

**TOWN OF GREENLAND, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2013**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-vi
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
E Statement of Fiduciary Net Position – Fiduciary Funds	5
NOTES TO BASIC FINANCIAL STATEMENTS	6-17
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE:	
I Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	18
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	19
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	20
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	21

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Greenland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, New Hampshire (the Town), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, New Hampshire, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages i-vi and 18-19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Jackson Chikay & Company PC

Manchester, New Hampshire
December 10, 2014

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2013. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the remaining difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund with an adopted budget for the year ending December 31, 2013 was the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements.

Other Supplementary Information

Other supplementary information includes combining financial statements for the nonmajor governmental funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Greenland as of December 31, 2013 and 2012, are as follows:

	<u>2013</u>	<u>2012</u>
Capital assets, net	\$ 4,382,340	\$ 4,088,512
Other assets	<u>8,660,073</u>	<u>7,730,966</u>
Total assets	<u>13,042,413</u>	<u>11,819,478</u>
Total deferred outflows of resources	<u>-</u>	<u>-</u>
Long-term liabilities	63,486	66,042
Other liabilities	<u>5,287,800</u>	<u>4,645,623</u>
Total liabilities	<u>5,351,286</u>	<u>4,711,665</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>
Net position:		
Net investment in capital assets	4,382,240	4,088,512
Restricted	460,402	388,085
Unrestricted	<u>2,848,385</u>	<u>2,631,216</u>
Total net position	<u>\$ 7,691,027</u>	<u>\$ 7,107,813</u>

Statement of Activities

Changes in net position for the years ending December 31, 2013 and 2012, are as follows:

	<u>2013</u>	<u>2012</u>
Revenues		
Program revenues:		
Charges for services	\$ 492,639	\$ 330,062
Operating grants and contributions	153,009	80,447
Capital grants and contributions	85,850	
General revenues:		
Property and other taxes	2,028,580	2,049,461
Licenses and permits	976,795	891,491
Grants and contributions	161,476	159,971
Interest and investment earnings	188,638	111,727
Miscellaneous	<u>98,667</u>	<u>53,758</u>
Total revenues	<u>4,185,654</u>	<u>3,676,917</u>

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

Expenses		
General government	910,137	818,984
Public safety	1,450,079	1,226,639
Highways and streets	613,257	231,695
Sanitation	211,420	214,762
Health and welfare	78,037	91,556
Culture and recreation	341,510	304,662
Total expenses	<u>3,604,440</u>	<u>2,888,298</u>
Increase in net position before contributions to permanent fund principal	581,214	788,619
Contributions to permanent fund principal	<u>2,000</u>	<u>5,000</u>
Change in net position	583,214	793,619
Net position, beginning of year	<u>7,107,813</u>	<u>6,314,194</u>
Net position, end of year	<u>\$ 7,691,027</u>	<u>\$ 7,107,813</u>

Town of Greenland Activities

As shown in the above statement, there was an increase in the Town's total net position of \$583,214. This increase is primarily attributable to increased building permits, increases in fees associated with the transfer station and an increase in land use change tax revenues.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$1,149,519 or 33% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the components of the fund balance based solely on the budget (Schedule 1 – Budgetary Basis), it increased \$157,847 from the prior year. This was due to conservative spending and revenues in excess of anticipated amounts.

The fund balances of the Nonmajor Governmental Funds decreased by a total of \$27,406 from the prior year, primarily as a result of the purchase of a rescue vehicle funded by a transfer to the General Fund.

General Fund Budgetary Highlights

During the year, the original budget for appropriations and revenues decreased by \$52,219 for carryforward appropriations. The Town under expended its total 2013 appropriations budget by \$83,145. This resulted from conservative spending within the departments. The most significant of these were general government (\$62,560), public safety (\$39,809) and capital outlay (\$49,790). Expenditures were reduced in General Government to account for over-expenditures in snow removal. Actual revenues were greater than budgeted by \$332,778. This was primarily a result of land use change tax, and licenses and permits (building permits), revenues in excess of anticipated of \$115,162 and \$91,456 respectively.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

Capital Assets

The Town of Greenland considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than two years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

The total investment in capital assets for governmental activities at year end amounted to \$4,382,240 (net of accumulated depreciation), an increase of \$293,728 from the previous year. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and infrastructure.

Significant capital asset events during the current fiscal year included the reconstruction of various Town roads in the amount of \$351,230 and the purchase of an ambulance in the amount of \$176,275.

Additional information on capital assets can be found in Note 5 of the Basic Financial Statements.

Long-Term Obligations

At the end of the current fiscal year, the Town had no outstanding bonded debt. The Town's other long-term obligations consist of compensated absences payable which had a net decrease of \$2,556 for the year ended December 31, 2013.

See Note 7 of the Basic Financial Statements, for a summary of all outstanding long-term obligations.

Economic Factors, Rates and 2013 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of the Greenland School District. The property taxes also pay the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

Following is a comparison of the 2013 to the 2012 tax rates:

	<u>2013</u>	<u>2012</u>
Town rate	\$2.80	\$2.87
Local school rate	9.06	7.86
State school rate	2.51	2.35
County rate	<u>1.13</u>	<u>1.05</u>
Total rate	<u>\$15.50</u>	<u>\$14.13</u>
Assessed value (in thousands)	\$653,828,900	\$676,862,027

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2013**

The Town of Greenland works to a 5-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2017. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Greenland's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Karen Anderson, Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2013

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 6,740,165
Investments	1,499,533
Taxes receivable, net	287,369
Accounts receivable, net	52,156
Due from other governments	80,850
Total Current Assets	<u>8,660,073</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,600,406
Depreciable capital assets, net	2,781,834
Total Noncurrent Assets	<u>4,382,240</u>
Total Assets	<u>13,042,313</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	394,899
Accrued expenses	28,203
Due to other governments	4,864,698
Total Current Liabilities	<u>5,287,800</u>
Noncurrent Liabilities:	
Compensated absences payable	63,486
Total Noncurrent Liabilities	<u>63,486</u>
Total Liabilities	<u>5,351,286</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	4,382,240
Restricted	460,402
Unrestricted	2,848,385
Total Net Position	<u>\$ 7,691,027</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 910,137	\$ 6,326	\$ 2,432		\$ (901,379)
Public safety	1,450,079	399,838	33,788		(1,016,453)
Highways and streets	613,257		116,789	\$ 85,850	(410,618)
Sanitation	211,420	28,797			(182,623)
Health and welfare	78,037				(78,037)
Culture and recreation	<u>341,510</u>	<u>57,678</u>			<u>(283,832)</u>
Total governmental activities	<u>\$ 3,604,440</u>	<u>\$ 492,639</u>	<u>\$ 153,009</u>	<u>\$ 85,850</u>	<u>(2,872,942)</u>
General revenues:					
Property and other taxes					2,028,580
Licenses and permits					976,795
Grants and contributions:					
Rooms and meals tax distribution					161,476
Interest and investment earnings					188,638
Miscellaneous					98,667
Contributions to permanent fund principal					<u>2,000</u>
Total general revenues and contributions					<u>3,456,156</u>
to permanent fund principal					<u>583,214</u>
Change in net position					<u>7,107,813</u>
Net position - beginning					<u>7,107,813</u>
Net position - ending					<u>\$ 7,691,027</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF GREENLAND, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 6,369,618	\$ 370,547	\$ 6,740,165
Investments	1,045,327	454,206	1,499,533
Taxes receivable, net	287,369		287,369
Accounts receivable, net	2,520	49,636	52,156
Due from other governments	80,850		80,850
Due from other funds	71,296	718	72,014
Total Assets	<u>7,856,980</u>	<u>875,107</u>	<u>8,732,087</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,856,980</u>	<u>\$ 875,107</u>	<u>\$ 8,732,087</u>
LIABILITIES			
Accounts payable	\$ 390,761	\$ 4,138	\$ 394,899
Accrued expenses	28,203		28,203
Due to other governments	4,864,698		4,864,698
Due to other funds	718	71,296	72,014
Total Liabilities	<u>5,284,380</u>	<u>75,434</u>	<u>5,359,814</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned property taxes	<u>225,164</u>		<u>225,164</u>
Total Deferred Inflows of Resources	<u>225,164</u>	<u>-</u>	<u>225,164</u>
FUND BALANCES			
Nonspendable		414,247	414,247
Restricted	5,696	40,459	46,155
Committed	1,103,760	336,594	1,440,354
Assigned	313,626	8,373	321,999
Unassigned	<u>924,354</u>		<u>924,354</u>
Total Fund Balances	<u>2,347,436</u>	<u>799,673</u>	<u>3,147,109</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,856,980</u>	<u>\$ 875,107</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 4,382,240

Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis 225,164

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Compensated absences payable (63,486)

Net Position of Governmental Activities \$ 7,691,027

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF GREENLAND, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2013

TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds		
Revenues:					
Taxes	\$ 2,047,855		\$ 2,047,855	Net Change in Fund Balances--Total Governmental Funds	\$ 306,205
Licenses and permits	976,795		976,795		
Intergovernmental	314,485		314,485	Amounts reported for governmental activities in the statement of activities are different because:	
Charges for services	69,424	\$ 423,215	492,639	Governmental funds report capital outlays as expenditures.	
Interest and investment income	115,320	73,318	188,638	However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	287,080
Miscellaneous	119,405	2,697	122,102		
Total Revenues	<u>3,643,284</u>	<u>499,230</u>	<u>4,142,514</u>	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	101,575
Expenditures:					
Current operations:					
General government	837,847		837,847	Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on disposed capital assets reduced by the actual proceeds received from the disposal.	(114,202)
Public safety	1,023,371	274,895	1,298,266	Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Highways and streets	683,777		683,777	Change in Net Position of Governmental Activities	\$ 583,214
Sanitation	208,359		208,359		
Health and welfare	78,037		78,037		
Culture and recreation	281,357	51,277	332,634		
Capital outlay	359,858	37,531	397,389		
Total Expenditures	<u>3,472,606</u>	<u>363,703</u>	<u>3,836,309</u>		
Excess revenues over expenditures	<u>170,678</u>	<u>135,527</u>	<u>306,205</u>		
Other financing sources (uses):					
Transfers in	162,933		162,933		
Transfers out		(162,933)	(162,933)		2,556
Total other financing sources (uses)	<u>162,933</u>	<u>(162,933)</u>	<u>-</u>		
Net change in fund balances	<u>333,611</u>	<u>(27,406)</u>	<u>306,205</u>		
Fund balances at beginning of year	<u>2,013,825</u>	<u>827,079</u>	<u>2,840,904</u>		
Fund balances at end of year	<u>\$ 2,347,436</u>	<u>\$ 799,673</u>	<u>\$ 3,147,109</u>		

EXHIBIT E
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
 December 31, 2013

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 142,734
Investments	<u>269,999</u>
Total Assets	<u>\$ 412,733</u>
LIABILITIES	
Due to other governments	\$ 271,001
Due to others	<u>141,732</u>
Total Liabilities	<u>\$ 412,733</u>

See accompanying notes to the basic financial statements

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Greenland, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Greenland, New Hampshire (the Town) was incorporated in 1704. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department, and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances, of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance. The following is the Town's sole major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category for the Town has one classification: agency funds. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds consist of capital reserve funds of the Greenland School District, which are held by the Town's Trustees of Trust Funds as required by State law. Other agency funds consist of developer's performance bonds.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year, or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements, and donations, are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2013, the Town did not apply any of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2013 are recorded as receivables net of reserves for estimated uncollectibles of \$260,513.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Town maintains a capitalization threshold of \$5,000 and an estimated useful life in excess of two years. The Town's infrastructure consists of roads and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Infrastructure	15-20
Buildings and improvements	20-40
Vehicles and equipment	5-20

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Compensated Absences

Dependent upon length of service, full-time employees earn vacation leave at ten to twenty days per year. No more than ten days may be carried forward from one calendar year to the next. Temporary and seasonal employees are not eligible for paid vacation leave. Upon termination of employment, employees will be paid for any unused earned vacation leave at current rates of pay, up to a maximum of 10 days.

All full-time employees earn one sick leave day per month. Employees may bank unused sick leave days up to a maximum of sixty days. No payment for unused sick leave is made upon termination of employees with less than five years of service. Employees with a minimum of five years of full-time service, upon termination of employment, will be paid for one-half of their unused sick leave at current rates of pay, up to a maximum of 30 days.

For governmental fund financial statements, compensated absences are reported as liabilities, and expenditures, as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations, are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Other Post-employment Benefits

Other Post-employment Benefit Obligations that are required to be reported by the Government Accounting Standard Board (GASB), GASB Statement 45, are not material to these financial statements.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction, or improvement, of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, that is not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts that can only be spent for the specific purposes stipulated by external resource providers or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or enabling legislation.
- *Committed Fund Balance*: Includes amounts that can only be used for the specific purposes determined by a formal action of the Town Meeting or the Board of Selectmen, if so designated by Town Meeting. Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "Assigned".
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "Unassigned".

Spending Prioritizations

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications may be used, committed amounts should be reduced first, followed by assigned and unassigned amounts.

Minimum Level of Unassigned Fund Balance

The Town will strive to maintain an unassigned fund balance in its General Fund equal to 5-17% of the total appropriations of the community. The Board of Selectmen will review this information each year in order to determine the amount, if any, of unassigned fund balance to use to reduce the property tax rate.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

NOTE 2—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$653,828,900 as of April 1, 2013) and are due in two installments on July 1, 2013 and December 8, 2013. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest, and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Greenland School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$7,519,698 and \$739,152 for the Greenland School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2013, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims, expenditures, and liabilities, are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information, there is no liability at December 31, 2013.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

contributing to the cost of, and receiving benefit from, a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime, and/or liability loss, that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,740,165
Investments	1,499,533
Statement of Fiduciary Net Position:	
Cash and cash equivalents	142,734
Investments	269,999
	<u>\$ 8,652,431</u>

Deposits and investments at December 31, 2013 consist of the following:

Cash on hand	\$ 30,000
Deposits with financial institutions	6,852,899
Investments	<u>1,769,532</u>
	<u>\$ 8,652,431</u>

The Town's investment policy for governmental funds requires that deposits be made in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State and federally insured banks outside the State, if such banks pledge and deliver collateral security to a third party custodial bank or the Federal Reserve Bank. The Town limits its investments for governmental funds to the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool in accordance with New Hampshire State law and federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State to the following investment types: money market accounts, certificates of deposit, repurchase agreements, all other types of interest bearing accounts, or obligations fully guaranteed as to principal and interest by the United States government.

Responsibility for the investments of the Trust Funds is with the Board of Trustees. Investments of the library funds are at the discretion of the Library Trustees.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town's Trustees of Trust Funds investment policy states that funds are to be invested in a prudent manner to ensure the inflation adjusted value is maintained with a reasonable level of safety while providing short-term liquidity as needed. Also, the Trustees follow the more conservative 'Prudent Man' investment philosophy, investing solely in index funds that track the broad U.S. equities and bond markets. By investing in funds that track the stock or bond market averages, the Trustees seek to minimize stock selection risk and fully participate in general market movements.

As of December 31, 2013, the Town's investments in money market funds and mutual funds totaling \$678,987 and \$1,090,545, respectively, are not rated.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. For assurance against custodial credit risk, the Town and Trustees of Trust Funds investment policy requires that all deposits with financial institutions be collateralized with pledged securities that shall be equal or in excess of the amount of the public funds deposited, less any portion thereof covered by federal depository insurance.

As of December 31, 2013, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

	<u>Investment Type</u>	<u>Amount</u>
Money market funds		\$ 678,987
Mutual funds		<u>1,090,545</u>
		<u>\$ 1,769,532</u>

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	<u>Balance</u> <u>01/01/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/13</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,705,278		\$ (104,872)	\$ 1,600,406
Total capital assets not being depreciated	<u>1,705,278</u>	<u>\$ -</u>	<u>(104,872)</u>	<u>1,600,406</u>

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Other capital assets:				
Infrastructure	778,121	351,230		1,129,351
Buildings and improvements	1,362,123			1,362,123
Vehicles and equipment	<u>1,659,427</u>	<u>262,076</u>	<u>(103,224)</u>	<u>1,818,279</u>
Total other capital assets at historical cost	<u>3,799,671</u>	<u>613,306</u>	<u>(103,224)</u>	<u>4,309,753</u>
Less accumulated depreciation for:				
Infrastructure	(42,095)	(57,945)		(100,040)
Buildings and improvements	(574,764)	(36,500)		(611,264)
Vehicles and equipment	<u>(799,578)</u>	<u>(110,931)</u>	<u>93,894</u>	<u>(816,615)</u>
Total accumulated depreciation	<u>(1,416,437)</u>	<u>(205,376)</u>	<u>93,894</u>	<u>(1,527,919)</u>
Total other capital assets, net	<u>2,383,234</u>	<u>407,930</u>	<u>(9,330)</u>	<u>2,781,834</u>
Total capital assets, net	<u>\$ 4,088,512</u>	<u>\$ 407,930</u>	<u>\$ (114,202)</u>	<u>\$ 4,382,240</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 12,092
Public safety	117,979
Highways and streets	63,368
Sanitation	3,061
Culture and recreation	<u>8,876</u>
Total governmental activities depreciation expense	<u>\$ 205,376</u>

During the year ended December 31, 2013, the Town reached an agreement with the City of Portsmouth, New Hampshire, where the City would cover costs that would be necessary for repairs on a Town road due to work performed on water and sewer lines of the City. On the Statement of Net Position and the Statement of Activities, \$85,850 has been included as an addition to capital assets and a capital contribution, respectively.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8%, respectively, through June 30, 2013, and 25.30%, and 10.77%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2013, 2012, and 2011, were \$163,291, \$127,930, and \$121,585, respectively, equal to the required contributions for each year.

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2013 are as follows:

	Balance 01/01/13	Additions	Reductions	Balance 12/31/13	Due Within One Year
Governmental activities:					
Compensated absences payable	\$ 66,042	\$ 7,593	\$ (10,149)	\$ 63,486	\$ -

NOTE 8—INTERFUND BALANCES AND TRANSFERS

During the year, the General Fund paid for various expenditures that are to be reimbursed by the Nonmajor Governmental Funds. The balance of these expenditure reimbursements is reflected as interfund receivables in the General Fund and as interfund payables in the Nonmajor Governmental Funds. Interfund balances at December 31, 2013 are as follows:

Due to	General Fund	Due from Nonmajor Governmental Funds		Totals
General Fund		\$ 718	\$ 71,296	\$ 71,296
Nonmajor Governmental Funds		\$ 718	\$ 71,296	718
		<u>\$ 718</u>	<u>\$ 71,296</u>	<u>\$ 72,014</u>

During the year, several interfund transactions occurred between funds. The various transfers between the General Fund and the Nonmajor Governmental Funds were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2013 are as follows:

Transfers in:	Transfers out Nonmajor Governmental Funds	
General Fund		\$ 162,933

NOTE 9—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2013 as follows:

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Permanent Funds - Endowments	\$ 414,247
Permanent Funds - Income	40,459
Police - Asset Forfeiture	<u>5,696</u>
	<u>\$ 460,402</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2013 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>			
Permanent Funds - Endowments		\$ 414,247	\$ 414,247
<i>Restricted for:</i>			
Police - asset forfeiture	\$ 5,696		5,696
Permanent Funds - Income		40,459	40,459
<i>Committed for:</i>			
Health insurance trust	11,945		11,945
Capital reserves	971,651		971,651
Expendable trusts	67,945		67,945
Carryforward appropriations	52,219		52,219
Recreation Fund		38,817	38,817
Police Details Fund		86,304	86,304
Fire Inspection Fund		26,053	26,053
Ambulance Fund		185,420	185,420
<i>Assigned for:</i>			
Library operations	54,478		54,478
Designated for subsequent year expenditures	259,148		259,148
D.A.R.E Fund		8,373	8,373
<i>Unassigned:</i>			
Unassigned - General operations	924,354		924,354
	<u>\$ 2,347,436</u>	<u>\$ 799,673</u>	<u>\$ 3,147,109</u>

NOTE 11—CONTINGENCIES

Litigation

In the opinion of legal counsel and Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 12—SUBSEQUENT EVENTS

During May 2014, the Town issued a general obligation bond in the amount of \$800,000, for the purpose of reconstruction and repairs to certain Town roads. The bond payable has an interest rate of 2.47% and matures on May 22, 2024.

SCHEDULE 1
TOWN OF GREENLAND, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,913,418	\$ 1,913,418	\$ 2,028,580	\$ 115,162
Licenses and permits	872,000	872,000	963,456	91,456
Intergovernmental	259,549	259,549	314,485	54,936
Charges for services	30,000	30,000	69,424	39,424
Interest income	7,000	7,000	7,796	796
Miscellaneous	78,875	78,875	109,879	31,004
Total Revenues	<u>3,160,842</u>	<u>3,160,842</u>	<u>3,493,620</u>	<u>332,778</u>
Expenditures:				
Current operations:				
General government	849,907	849,907	787,347	62,560
Public safety	1,063,180	1,063,180	1,023,371	39,809
Highways and streets	622,416	622,416	683,777	(61,361)
Sanitation	187,126	187,126	208,359	(21,233)
Health and welfare	87,380	87,380	78,037	9,343
Culture and recreation	34,470	34,470	30,243	4,227
Capital outlay	447,872	395,653	345,863	49,790
Debt service:				
Interest and fiscal charges	10	10	-	10
Total Expenditures	<u>3,292,361</u>	<u>3,240,142</u>	<u>3,156,997</u>	<u>83,145</u>
Excess revenues over (under) expenditures	<u>(131,519)</u>	<u>(79,300)</u>	<u>336,623</u>	<u>415,923</u>
Other financing sources (uses):				
Transfers in	219,000	219,000	200,077	(18,923)
Transfers out	(378,853)	(378,853)	(378,853)	-
Total other financing sources (uses)	<u>(159,853)</u>	<u>(159,853)</u>	<u>(178,776)</u>	<u>(18,923)</u>
Net change in fund balance	(291,372)	(239,153)	157,847	397,000
Fund balance at beginning of year				
- Budgetary Basis	<u>1,308,734</u>	<u>1,308,734</u>	<u>1,308,734</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,017,362</u>	<u>\$ 1,069,581</u>	<u>\$ 1,466,581</u>	<u>\$ 397,000</u>

See accompanying notes to the required supplementary information

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, non-budgetary transfers in and budgetary transfers in and out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 3,806,217	\$ 3,472,606
Difference in property taxes meeting susceptible to accrual criteria	(19,275)	
Non-budgetary revenues and expenditures	(130,389)	(315,609)
Non-budgetary transfers in	(2,609)	
Budgetary transfers in and out	<u>39,753</u>	<u>378,853</u>
Per Schedule 1	<u>\$ 3,693,697</u>	<u>\$ 3,535,850</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2013 are as follows:

<i>Restricted:</i>	
Police forfeiture funds	\$ 5,696
<i>Committed for:</i>	
Carryforward appropriations	52,219
<i>Assigned for:</i>	
Designated for subsequent year expenditures	259,148
<i>Unassigned:</i>	
Unassigned - General operations	<u>1,149,518</u>
	<u>\$ 1,466,581</u>

SCHEDULE A
TOWN OF GREENLAND, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2013

	Special Revenue Funds						Permanent Funds	Combining Totals
	Recreation Fund	Police Details Fund	Fire Inspection Fund	D.A.R.E. Fund	Ambulance Fund	Total Special Revenue Funds		
ASSETS								
Cash and cash equivalents	\$ 41,435	\$ 120,116	\$ 25,285	\$ 8,373	\$ 174,838	\$ 370,047	\$ 500	\$ 370,547
Investments							454,206	454,206
Accounts receivable, net	25	36,375	50		13,186	49,636	49,636	49,636
Due from other funds			718			718		718
Total Assets	<u>41,460</u>	<u>156,491</u>	<u>26,053</u>	<u>8,373</u>	<u>188,024</u>	<u>420,401</u>	<u>454,706</u>	<u>875,107</u>
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 41,460</u>	<u>\$ 156,491</u>	<u>\$ 26,053</u>	<u>\$ 8,373</u>	<u>\$ 188,024</u>	<u>\$ 420,401</u>	<u>\$ 454,706</u>	<u>\$ 875,107</u>
LIABILITIES								
Accounts payable	\$ 2,643	\$ 1,495				\$ 4,138		\$ 4,138
Due to other funds		68,692			\$ 2,604	71,296		71,296
Total Liabilities	<u>2,643</u>	<u>70,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,604</u>	<u>75,434</u>	<u>\$ -</u>	<u>75,434</u>
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable							414,247	414,247
Restricted							40,459	40,459
Committed	38,817	86,304	26,053		185,420	336,594		336,594
Assigned				8,373		8,373		8,373
Total Fund Balances	<u>38,817</u>	<u>86,304</u>	<u>26,053</u>	<u>8,373</u>	<u>185,420</u>	<u>344,967</u>	<u>454,706</u>	<u>799,673</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 41,460</u>	<u>\$ 156,491</u>	<u>\$ 26,053</u>	<u>\$ 8,373</u>	<u>\$ 188,024</u>	<u>\$ 420,401</u>	<u>\$ 454,706</u>	<u>\$ 875,107</u>

SCHEDULE B

TOWN OF GREENLAND, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2013

	Special Revenue Funds						Permanent Funds	Combining Totals
	Recreation Fund	Police Details Fund	Fire Inspection Fund	D.A.R.E. Fund	Ambulance Fund	Total Special Revenue Funds		
Revenues:								
Charges for services	\$ 57,588	\$ 317,958	\$ 5,568		\$ 42,101	\$ 423,215	\$ 71,622	\$ 423,215
Interest and investment income	21	234	23	\$ 1	1,417	1,696	2,000	73,318
Miscellaneous	25			245	427	697		2,697
Total Revenues	<u>57,634</u>	<u>318,192</u>	<u>5,591</u>	<u>246</u>	<u>43,945</u>	<u>425,608</u>	<u>73,622</u>	<u>499,230</u>
Expenditures:								
Current operations:								
Public safety		263,843	8,693	1,829	530	274,895		274,895
Culture and recreation	51,277					51,277		51,277
Capital outlay		37,531				37,531		37,531
Total Expenditures	<u>51,277</u>	<u>301,374</u>	<u>8,693</u>	<u>1,829</u>	<u>530</u>	<u>363,703</u>	<u>-</u>	<u>363,703</u>
Excess revenues over (under) expenditures	<u>6,357</u>	<u>16,818</u>	<u>(3,102)</u>	<u>(1,583)</u>	<u>43,415</u>	<u>61,905</u>	<u>73,622</u>	<u>135,527</u>
Other financing (uses):								
Transfers out							(7,001)	(162,933)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,932)</u>	<u>(155,932)</u>	<u>(7,001)</u>	<u>(162,933)</u>
Net change in fund balances	6,357	16,818	(3,102)	(1,583)	(112,517)	(94,027)	66,621	(27,406)
Fund balances at beginning of year	32,460	69,486	29,155	9,956	297,937	438,994	388,085	827,079
Fund balances at end of year	<u>\$ 38,817</u>	<u>\$ 86,304</u>	<u>\$ 26,053</u>	<u>\$ 8,373</u>	<u>\$ 185,420</u>	<u>\$ 344,967</u>	<u>\$ 454,706</u>	<u>\$ 799,673</u>

TOWN OF GREENLAND 2015

Town Warrant
&
Town Budget

TOWN OF GREENLAND 2015 TOWN WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the tenth day of March, 2015 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 14, 2015 in the forenoon, beginning at nine o'clock.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

19.3 GENERAL STANDARDS- AGE RESTRICTED HOUSING

ADD Section N and re-letter remainder of section:

- N. Each Age Restricted Housing building shall have a maximum of two (2) dwelling units and shall have a maximum of two (2) bedrooms per dwelling unit.

AMEND: 19.4 Subsection I. Road Construction

1. All roads and drives in a site shall be privately owned and maintained. Street design and construction is subject to the approval of the Planning Board and must be built to Town specifications as set forth in the Subdivision Regulations.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 3

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance:

ARTICLE VIII: FLOODPLAIN MANAGEMENT DISTRICT

(Adopted 1988, Amended 1989, 2002 and 2005)

8.1 AUTHORITY

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Greenland Floodplain Management District Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Greenland Zoning Ordinance, and shall be considered part of the Zoning Ordinance for the purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

8.2 DISTRICT BOUNDARIES

The following regulations shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the Town of Greenland County of Rockingham, NH" dated May 17, 2005, or as amended together with the associated Flood Insurance Rate Maps, dated May 17, 2005, or as amended effective date May 17, 1989, which are declared to be a part of this ordinance. (Amended 2000*, 2005)

8.3 DEFINITIONS

- 8.3.1 **AREA OF SPECIAL FLOOD HAZARD:** The land in the flood plain within Greenland subject to a one-percent or greater possibility of flooding in any given year. The area is designated as Zone A as designated on the FIRM as Zones A or AE. (Amended 2000*)
- 8.3.2 **BASE FLOOD:** The flood having a one percent chance of being equaled or exceeded in any given year. According to the Flood Insurance Study, the base flood along Great Bay is at an elevation of seven (7) feet above mean sea level, using the National Geodetic Vertical Datum of 1929.
- 8.3.3 **BASEMENT:** Any area of the building having its floor subgrade (below ground level) on all sides.
- 8.3.4 **BREAKAWAY WALL:** A wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.
- 8.3.5 **BUILDING:** (see "Structure").
- 8.3.6 **BUILDING INSPECTOR:** The Town Building Inspector or his agent.
- 8.3.7 **DEVELOPMENT:** Any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.
- 8.3.8 **FEMA:** means the Federal Emergency Management Agency.
- 8.3.9 **FLOOD or FLOODING:** A general and temporary condition of partial or complete inundation of normally dry land areas from:
- A. The overflow of inland or tidal waters.
 - B. The unusual and rapid accumulation or runoff of surface waters from any source.
- 8.3.10 **FLOOD ELEVATION STUDY:** An examination evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e. mudflow) and/or flood-related erosion hazards.
- 8.3.11 **FLOOD INSURANCE RATE MAP (FIRM):** means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Greenland.
- 8.3.12 **FLOOD INSURANCE STUDY:** (see "Flood Elevation Study").

- 8.3.13 **FLOODPLAIN or FLOODPRONE AREA:** Any land area susceptible to being inundated by water from any source (see definition of "Flooding").
- 8.3.14 **FLOOD PROOFING:** Any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and their contents.
- 8.3.15 **FLOODWAY:** (see "Regulatory Floodway").
- 8.3.16 **FUNCTIONALLY DEPENDENT USE:** means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to the water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo and passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.
- 8.3.17 **HIGHEST ADJACENT GRADE:** The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.
- 8.3.18 **HISTORIC STRUCTURE:** means any structure that is:
- A. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
 - B. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
 - C. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
 - D. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 1. By an approved state program as determined by the Secretary of the Interior, or
 2. Directed by the Secretary of the Interior in states without approved programs.
- 8.3.19 **INLAND WETLANDS:** Those areas that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions. (Amended 2005)
- 8.3.20 **ISOLATED NON-BORDERING WETLANDS:** Those areas of 3,000 sf or less, that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions, but which are not within 100 feet of any other wetlands and do not abut a marsh, pond, bog, lake, river, natural, intermittent or perennial stream. (Amended 2005)
- 8.3.21 **LOWEST FLOOR:** The lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor: provided that such enclosure is not built so as to render the structure in violation of the applicable non-evaluation design requirements of this ordinance.

- 8.3.22 **MANUFACTURED HOME:** A structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For flood plain management purposes the term "manufactured home" also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days. For insurance purposes the term "manufactured home" does not include park trailers, travel trailers, and other similar vehicles.
- 8.3.23 **MEAN SEA LEVEL:** For purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on Greenland's Flood Insurance Rate Map are referenced.
- 8.3.24 **100-YEAR FLOOD:** (see "Base Flood").
- 8.3.25 **RECREATIONAL VEHICLE:** Means a vehicle which is (i) built on a single chassis, (ii) 400 square feet or less when measured at the largest horizontal projection; (iii) designed to be self-propelled or permanently towable by a light duty truck; and (iv) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use. (Adopted 1994)
- 8.3.26 **REGULATORY FLOODWAY:** The channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot at any point. These areas are designated as floodways on the Flood Boundary and Floodway Maps.
- 8.3.27 **RIVERINE:** Relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.
- 8.3.28 **SPECIAL FLOOD HAZARD AREA:** An area having special flood, mudslide (i.e., mudflow) and/or flood-related erosion hazards, and shown on the FIRM as zone A, AE, (see "Area of Special Flood Hazard"). (Amended 2000*)
- 8.3.29 **START OF CONSTRUCTION:** Includes substantial improvement, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of a slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings (garages, sheds, etc.) not occupied as dwelling units or not part of the main structure.
- 8.3.30 **STRUCTURE:** For floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.
- 8.3.31 **SUBSTANTIAL DAMAGE:** means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

8.3.32 SUBSTANTIAL IMPROVEMENT: Any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds 50% of the market value of the structure. The market value of the structure should be (1) the appraised value of the structure prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purpose of this ordinance, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. The term does not include any project for improvement of a structure required to comply with existing health, sanitary, or safety codes which are solely necessary to assure safe living conditions or any alteration of a structure listed on the National Register of Historic Places provided that the alteration will not preclude the structure's continued designation as an historic district. (Amended 2000*)

8.3.33 TIDAL INFLUENCED LANDS: All lands submerged by mean high tide and, in addition, those areas which border of tidal waters, such as banks, bogs, salt marsh, swamps, meadows, flats or other lowlands subject to tidal action, whose surface is at an elevation not exceeding three and one-half feet above local mean high tide and upon which grow or are capable of growing a variety of tidal plants. The occurrence of saltmarsh peat at the undisturbed surface is also evidence of a tidal influenced land. (Amended 2005)

8.3.34 WATER SURFACE ELEVATION: The height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other datum, where specified) of floods of various magnitudes and frequencies in the flood plains of coastal or riverine areas.

8.4 PERMIT APPLICATION

All proposed development in any special flood hazard areas shall require a Flood Hazard Development Permit. Applications for the Permit shall include the following: general information, site plan, surveyor's certification, building plans, certified flood proofing methods for non-residential structures, etc. Applications for the Permit can be obtained from the Town Office. A fee shall be charged for each permit, payable to the Town of Greenland. Fees will be established by the Board of Selectmen at a duly posted public hearing.

8.5 DESIGN CRITERIA

The Town's Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is in a flood-prone area, all new construction and substantial improvements shall (i) be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, (ii) be constructed with materials resistant to flood damage, (iii) be constructed by methods and practices that minimize flood damage, and (iv) be constructed with electrical, heating, ventilation, plumbing and air conditioning equipment and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

8.6 SEWER DESIGN

Where new and replacement water sewer systems (including on-site systems) are proposed in flood-prone areas, the applicant shall provide the Building Inspector with assurance that new and replacement sanitary sewage systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

8.7 RECORD OF CONSTRUCTION

The Building Inspector shall maintain for public inspection, and furnish upon request, any certification of flood-proofing and the as-built elevation (in relation to mean sea level) of the lowest floor (including basement) of all new or substantially improved structures, and include whether or not such structures contain a basement. If the structure has been flood-proofed, the as-built elevation (in relation to mean sea level) to which the structure was flood-proofed. This information must be furnished by the applicant.

8.8 STATE AND FEDERAL PERMITS

The Building Inspector shall review proposed developments to assure that all necessary permits have been received from those governmental agencies from which approval is required by Federal or State law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1334. It shall be the responsibility of the applicant to certify these assurances to the Building Inspector.

8.9 WATERCOURSES

- 8.9.1 In riverine situations, prior to the alteration or relocation of a watercourse, the applicant for such authorization shall notify the Wetlands Board of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector.
- 8.9.2 Within the altered or relocated portion of any watercourse, the applicant shall submit to the Building Inspector, certification provided by a registered professional engineer assuring that the flood carrying capacity of the watercourse has been maintained.
- 8.9.3 Along watercourses that have a designated Regulatory Floodway, no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the designated Regulatory Floodway that would result in any increase in flood levels within the community during the base flood discharge. In Zone A the Building Inspector shall obtain, review, and reasonably utilize any floodway data available from a Federal, State, or other source as criteria for requiring that development meet the floodway requirements of this section.
- 8.9.4 Along watercourses that have not had a regulatory floodway designated, no new construction, substantial improvements or other development (including fill) shall be permitted within Zones A1-30 and AE on the FIRM, unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

8.10 DISTRICT BOUNDARIES AND DESIGN

- 8.10.1 In special flood hazard areas the Building Inspector shall determine the 100 year flood elevations. The Building Inspector may require a registered New Hampshire surveyor to delineate the 100-year flood zone, certified in writing. Flood elevations shall be determined in the following order of precedence according to the data available:
 - A. In Zones AE, V1-30, and VE, refer to the elevation provided in the Greenland's Flood Insurance Study and accompanying FIRM. (Amended 2000*)
 - B. In unnumbered A zones, the Building Inspector shall obtain, review, and reasonably utilize any 100-year flood elevation data available from Federal or

State agencies, and/or any development proposals submitted to the community (example subdivision plans, site plans, etc.) or any other available source.

8.10.2 The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in Zones AE, and A that: (Amended 2000*)

- A. All new construction and substantial improvements of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood elevation;
- B. All new construction and substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level; or together with attendant utility and sanitary facilities, shall:
 - 1. Be flood-proofed so that below the 100 year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - 2. Have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - 3. Be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
- C. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state anchoring requirements for resisting wind forces;
- D. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided the enclosed areas meet the following requirements:
 - 1. The enclosed area is unfinished or flood resistant, useable solely for parking of vehicles, building access or storage;
 - 2. The area is not a basement; and
 - 3. Shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters.

Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.

- E. All recreational vehicles placed on sites within zone AE shall either: (Amended 2000*)
 - 1. Be on the site for fewer than 180 consecutive days;
 - 2. Be fully licensed and ready for highway use; or

3. Meet all standards of Section 60.3 (b)(1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for “manufactured homes” in Paragraph (c)(6) of Section 60.3

8.11 VARIANCES AND APPEALS (Amended 2000*)

- A. Any order, requirement, decision or determination of the building inspector made under this Ordinance may be appealed to the Zoning Board of Adjustment as set forth in NHRSA 676:5.
- B. If the applicant, upon appeal, requests a variance as authorized by NHRSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law:
 1. That the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 2. That the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 3. That the variance is the minimum necessary, considering the flood hazard, to afford relief.
- C. The Zoning Board of Adjustment shall notify the applicant in writing that: (1) the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage, and (2) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with a record of all variance actions.
- D. The Town of Greenland shall (1) maintain a record of all variance actions, including their justification for their issuance, and (2) report such variances issued in its annual or biennial report submitted to FEMA’s Federal Insurance Administrator.

ARTICLE 4

Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town of Greenland on the second Tuesday of March? (By Official Ballot)

(By Petition – 3/5 vote required)

ARTICLE 5

To see what sum the Town will vote to raise and appropriate for the operating budget. The Board of Selectmen and the Budget Committee recommend Three Million Four Hundred Fifty Five Thousand Seventy Eight Dollars. (\$3,455,078). This article does not include appropriations voted in other warrant articles. (Majority vote required)

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) to pave the transfer station and install a cover over the baler. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum Eighty Thousand Dollars (\$80,000) to be deposited in the Medical Expendable Trust Fund established by Town Meeting in 2010 for the purpose of funding medical deductible payments for the eligible Town of Greenland employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation. (Majority vote required)

As of 10/14/2014 fund balance was \$665,206.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) to engineer and install storm water protection devices on Hillside or Meadow Lane. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Fifty-five Thousand Dollars (\$55,000) to be deposited into the Capital Reserve Fund established in 2014 for the purpose of finishing the second story of the police station to include electrical, heat, air conditioning, insulation, dry wall and plumbing. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$43,393.67

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be deposited in the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$4,000.29

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 11

To see if the Town will vote to raise and appropriate Three Thousand Dollars (\$3,000) for the 2013 ambulance billing administrative expenses. Funds to be withdrawn from the Fire and Ambulance Special Revenue Fund. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$ 50,434.42

Recommended by the Board of Selectmen

Recommended by Budget Committee

ARTICLE 12

To see if the town will vote to change the purpose of the Weeks Library Capital Reserve Fund established in 2007 for the purpose of future growth of the Weeks Public Library to The Chief Michael Maloney Athletic Fields Construction Reserve Fund, and to appoint the Board of Selectmen as the agents to expend. (By Petition)

2/3 Vote Required

As of 12/31/2014 this fund had a balance of \$526,892.96

ARTICLE 13

To see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named the Transfer Station Equipment Fund for the purpose of repairing and/or replacing major equipment at the transfer station and to name the Board of Selectmen as agents to expend from said fund. The intent of this fund is to prepare for the replacement of the two aging compactors used for municipal solid waste as outlined in the Capital Improvements Plan. Further to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be deposited into this fund

Recommended by the Board of Selectmen

Recommended by Budget Committee

ARTICLE 14

To see if the town will vote to amend the Conservation Land Capital Reserve Fund established in 2001 for the funding of conservation land to include the purchase of easements or options and to designate the Board of Selectmen as agents to expend from the fund upon the recommendation of the Conservation Commission.

2/3 vote required

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Three Hundred Dollars (\$11,300) for the purchase of Map R 21 – Lot 7, located off Portsmouth Avenue, for conservation purposes. The sum of \$11,300 to be withdrawn from the Conservation Land Capital Reserve Fund.

As of 12/31/2014 this fund had a balance of \$164,213.26.

Recommended by the Board of Selectmen

Recommended by Budget Committee

ARTICLE 16

To see if the Town of Greenland will vote to raise and appropriate the sum of six thousand dollars (\$6,000) for exterior painting at the Weeks Public Library. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of Four Thousand Nine Hundred Eighty Seven Dollars and Fifty-three cents (\$4,987.53) in the town's 2015 Budget to help defray the costs in restoring the Greenland Town Clock? The Howard four-face tower clock was given to the Town in 1909 and, on behalf of the town, is housed in the steeple of the Community Congregational Church of Greenland. (By petition)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 18

To raise and appropriate the sum of \$3,250 for 2015; \$1,000 to purchase equipment and \$250/month (\$2,250 for the remainder of this year, April-December) to require the live streaming, video recording and posting of all public meetings using TownHallStreams.com and create a new line item in all future budgets to support the yearly cost of \$3,000 per year for live streaming, video recording and posting of all public meetings using TownHallStreams.com.

(By Petition)

NOT Recommended by the Board of Selectmen

NOT Recommended by the Budget Committee



Budget of the Town of Greenland

Form Due Date: 20 Days after the Town Meeting

This form was posted with the warrant on: 2/11/15

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	Position	Signature
Mary McDonough	Chair	
Patrick M. Walsh	School Board Rep Budget	
STEPHEN G GERRATO	Budget member	
Alyson Barryames	Budget member	
TOBY (RICHARD) FERRER	Budget member	
Stephen McKenzie	Budget Member	
ROBERT KRASKO	Budget "	
Donald Miller	Budget member	
John P. ...	Budget Board Rep Budget	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$182,479	\$173,193	\$198,119	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$58,580	\$54,871	\$54,366	\$0
4150-4151	Financial Administration	05	\$125,072	\$90,123	\$110,454	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$45,000	\$12,206	\$45,000	\$0
4155-4159	Personnel Administration	05	\$473,357	\$448,138	\$487,167	\$0
4191-4193	Planning and Zoning	05	\$32,800	\$14,051	\$32,800	\$0
4194	General Government Buildings	05	\$48,113	\$41,986	\$49,013	\$0
4195	Cemeteries	05	\$9,650	\$2,898	\$9,700	\$0
4196	Insurance	05	\$61,591	\$69,668	\$83,179	\$0
4197	Advertising and Regional Association	05	\$7,233	\$7,461	\$7,233	\$0
4199	Other General Government	05	\$1,420	\$1,099	\$10	\$0
Public Safety						
4210-4214	Police	05	\$698,866	\$652,811	\$726,096	\$0
4215-4219	Ambulance	05	\$14,760	\$12,851	\$11,760	\$0
4220-4229	Fire	05	\$204,261	\$191,454	\$220,579	\$0
4240-4249	Building Inspection	05	\$55,068	\$52,705	\$56,625	\$0
4290-4298	Emergency Management	05	\$40,110	\$30,445	\$25,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	05	\$23,000	\$12,142	\$25,750	\$0
4312	Highways and Streets	05	\$642,666	\$679,549	\$615,051	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$15,000	\$17,700	\$17,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$109,016	\$111,257	\$102,347	\$0
4324	Solid Waste Disposal	05	\$85,280	\$89,357	\$89,620	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						
4411	Administration	05	\$1,600	\$1,607	\$1,700	\$0
4414	Pest Control	05	\$20,110	\$20,110	\$20,110	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$15,983	\$11,983	\$13,421	\$0
Welfare						
4441-4442	Administration and Direct Assistance	05	\$23,802	\$16,652	\$23,802	\$0
4444	Intergovernmental Welfare Payments	05	\$25,000	\$20,610	\$25,000	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	05	\$18,125	\$20,573	\$23,250	\$0
4550-4559	Library	05	\$268,032	\$266,864	\$279,430	\$0
4583	Patriotic Purposes	05	\$725	\$672	\$725	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,000	\$445	\$1,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	05	\$0	\$0	\$80,000	\$0
4721	Long Term Bonds and Notes - Interest	05	\$36,000	\$10,100	\$19,760	\$0
4723	Tax Anticipation Notes - Interest	05	\$10	\$0	\$10	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$554,500	\$435,868	\$0	\$0
4903	Buildings		\$58,000	\$44,620	\$0	\$0
4909	Improvements Other than Buildings		\$835,000	\$834,450	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$4,791,209	\$4,450,519	\$3,455,077	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4150-4151	Financial Administration	18	\$0	\$0	\$0	\$3,250
	Purpose: Live streaming of meetings					
4194	General Government Buildings	17	\$0	\$0	\$4,988	\$0
	Purpose: Repair Town Clock					
4210-4214	Police	09	\$0	\$0	\$55,000	\$0
	Purpose: Police Station Second Floor					
4210-4214	Police	10	\$0	\$0	\$2,000	\$0
	Purpose: Police Equipment					
4215-4219	Ambulance	11	\$0	\$0	\$3,000	\$0
	Purpose: Ambulance Billing Fees					
4611-4612	Administration and Purchasing of Natural Resources	15	\$0	\$0	\$11,300	\$0
	Purpose: Purchase Conservation Land					
4915	To Capital Reserve Fund	13	\$0	\$0	\$20,000	\$0
	Purpose: Transfer Station Equipment					
4916	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$80,000	\$0
	Purpose: Medical Expendable Trust Deposit					
Special Articles Recommended			\$0	\$0	\$176,288	\$3,250

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4319	Other	08	\$0	\$0	\$75,000	\$0
	Purpose: Stormwater Improvements - Hillside Drive					
4323	Solid Waste Collection	06	\$0	\$0	\$90,000	\$0
	Purpose: Pave Transfer Station					
4550-4559	Library	16	\$0	\$0	\$6,000	\$0
	Purpose: Weeks Library Exterior Painting					
Individual Articles Recommended			\$0	\$0	\$171,000	\$0

Revenues

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund	05	\$225,000	\$202,058	\$175,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$34,000	\$33,935	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$13,000	\$14,738	\$14,000
3220	Motor Vehicle Permit Fees	05	\$830,000	\$897,614	\$890,000
3230	Building Permits	05	\$90,000	\$112,667	\$75,000
3290	Other Licenses, Permits, and Fees	05	\$25,000	\$29,177	\$25,000
3311-3319	From Federal Government	05	\$23,000	\$24,720	\$23,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$178,332	\$178,332	\$178,000
3353	Highway Block Grant	05	\$69,591	\$69,591	\$69,838
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	05	\$25,000	\$15,676	\$15,000
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	05	\$40,000	\$34,615	\$35,000
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	05	\$40,000	\$43,807	\$5,000
3502	Interest on Investments	05	\$6,000	\$8,495	\$8,500
3503-3509	Other	05	\$15,000	\$250,844	\$15,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds	11	\$157,500	\$157,500	\$3,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	15	\$118,000	\$118,000	\$11,300
3916	From Trust and Fiduciary Funds	05	\$0	\$0	\$15,000
3917	From Conservation Funds		\$0	\$0	\$0

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$800,000	\$800,000	\$0
9998	Amount Voted from Fund Balance	07	\$259,148	\$259,148	\$80,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,948,571	\$3,250,917	\$1,667,638

Budget Summary

Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$3,204,205	\$3,455,077
Special Warrant Articles Recommended	\$1,659,648	\$176,288
Individual Warrant Articles Recommended	\$193,504	\$171,000
TOTAL Appropriations Recommended	\$5,057,357	\$3,802,365
Less: Amount of Estimated Revenues & Credits	\$2,827,029	\$1,667,638
Estimated Amount of Taxes to be Raised	\$2,230,328	\$2,134,727

GREENLAND CENTRAL
SCHOOL
2015

School Warrant
&
School Budget

GREENLAND SCHOOL DISTRICT WARRANT

2015

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13:

You are hereby notified to meet at the Greenland Central School, in said District, on Monday, February 2, 2015, at 7:00 o'clock in the evening (snow date: Tuesday, February 3, 2015) to act on the following articles:

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 10, 2015, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

Article 1:

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,206,517 (Nine Million Two Hundred Six Thousand Five Hundred Seventeen Dollars)**? Should this article be defeated, the default budget shall be **\$9,022,404 (Nine Million Twenty-Two Thousand Four Hundred Four Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Article 2:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee recommends this appropriation.

Article 3:

To see if the Greenland School District will vote to discontinue the Generator Expendable Trust Fund created on March 5, 2009 (Article VI.). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Greenland School District's general fund. (Majority vote required.)

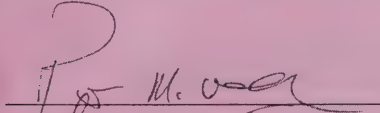
Article 4:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$75,000 (Seventy-Five Thousand Dollars)** to be added to the Tuition Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

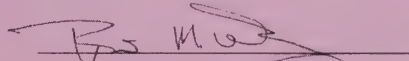
The Greenland Budget Committee does not recommend this appropriation.

Given under our hands and seals at said Greenland this 23rd day of January, 2015.


Sandra Tague
Martha Stone

Greenland School Board

A true copy of warrant – Attest


Sandra Tague
Martha Stone

Greenland School Board

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
2015
The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13:

You are hereby notified to meet at the Greenland Central School, in said District, on Monday, February 2, 2015, at 7:00 o'clock in the evening (snow date: Tuesday, February 3, 2015) to act on the following articles:

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 10, 2015, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Tuesday, February 3, 2015. Moderator, Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Len Couture, Ann Mayer, Sandra Tague, Martha Stone, and Pat Walsh, School Board members; Salvatore Petralia, Superintendent of Schools; Kelli Killen, Assistant Superintendent; Pat Dowey, Special Education Director; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 10, 2015, at the town election.

The "Rules of Order and Conduct" were reviewed.

Moderator Bouffard called for action on the following articles:

Article 1:

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,206,517 (Nine Million Two Hundred Six Thousand Five Hundred Seventeen Dollars)**? Should this article be defeated, the default budget shall be **\$9,022,404 (Nine Million Twenty-Two Thousand Four Hundred Four Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Pat Walsh spoke to the article. He explained that the operating budget includes a salary for a third first grade teacher. It does not include funding for an assistant principal.

Sandra Tague explained some of the budget items that contribute to unanticipated increases.

Ann Mayer shared her role as the chairman of the SAU 50 School Board and how the area agreement

calculates the Portsmouth High School tuition. There were several residents who had questions and comments. Lydia Howard made a motion to increase the budget by \$30,000, but the motion failed.

Article I was left unchanged and will appear on the ballot as written.

Article 2:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.
The Greenland Budget Committee recommends this appropriation.

There was no discussion or questions.
The article as written is moved to the ballot.

Article 3:

To see if the Greenland School District will vote to discontinue the Generator Expendable Trust Fund created on March 5, 2009 (Article VI.). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Greenland School District's general fund. (Majority vote required.)

There was no discussion or questions.
The article as written is moved to the ballot.

Article 4:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$75,000 (Seventy-Five Thousand Dollars)** to be added to the Tuition Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.
The Greenland Budget Committee does not recommend this appropriation.

The need for an extra \$75,000 was questioned. Mrs. Tague explained the purpose and need for this fund.

This article as written is moved to the ballot. A motion to adjourn was made by Ann Mayer and seconded by Sandra Tague

The meeting was adjourned at 8:20 P.M.


There were 79 (seventy-nine) registered voters in attendance at this meeting.

Respectfully submitted,

Sheila H. Pratt
School District Clerk

OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT ELECTION
TOWN OF GREENLAND, NEW HAMPSHIRE

MARCH 10, 2015

- a. To VOTE, completely fill in the OVAL to the RIGHT of your choice (s) like this: 
- b. Follow directions as to the number of candidates to be marked for each office.
- c. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and fill in the oval.

For **School Board Member**, three (3) year term

Vote for two (2)

Sara A. Huestis



Randy H. Bunnell



Leonard F. Couture



For **School Treasurer**, three (3) year term

Vote for one (1)

Jerrian S. Hartmann



= = = = =

Article 1.

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,206,517 (Nine Million Two Hundred Six Thousand Five Hundred Seventeen Dollars)**? Should this article be defeated, the default budget shall be **\$9,022,404 (Nine Million Twenty-Two Thousand Four Hundred Four Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Yes  No 

Article 2.

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee recommends this appropriation.

Yes  No 

Article 3.

To see if the Greenland School District will vote to discontinue the Generator Expendable Trust Fund created on March 5, 2009 (Article VI.). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Greenland School District's general fund. (Majority vote required.)

Yes ☐ No ☐

Article 4.

To see if the Greenland School District will vote to raise and appropriate the sum of **\$75,000 (Seventy-Five Thousand Dollars)** to be added to the Tuition Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee does not recommend this appropriation.

Yes ☐ No ☐

YOU HAVE NOW COMPLETED VOTING



School Budget Form: Greenland School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2015 to June 30, 2016**
Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: January 22, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Printed Name	Signature
Mary McDonough	
Alyson Baryames	
Toby Fedder	
Steve Gerrato	
Chris Halligan	
Bob Krasko	
Steve McKenzie	
Don Miller	
John Penacho	
Mark Raque	
Pat Walsh	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	1	\$3,838,422	\$3,990,192	\$4,408,353	\$0	\$4,408,353	\$0
1200-1299	Special Programs	1	\$737,945	\$779,204	\$998,954	\$0	\$998,954	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	1	\$61,871	\$92,439	\$109,456	\$0	\$109,456	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Support Services								
2000-2199	Student Support Services	1	\$262,173	\$268,796	\$276,916	\$0	\$276,916	\$0
2200-2299	Instructional Staff Services	1	\$169,491	\$173,077	\$191,054	\$0	\$183,038	\$8,016
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$31,537	\$26,783	\$31,744	\$0	\$31,744	\$0
Executive Administration								
2320 (310)	SAU Management Services	1	\$308,814	\$321,536	\$323,470	\$0	\$323,470	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	1	\$173,040	\$183,962	\$282,094	\$0	\$202,094	\$80,000
2500-2599	Business	1	\$6,945	\$6,985	\$7,300	\$0	\$7,300	\$0
2600-2699	Plant Operations and Maintenance	1	\$414,763	\$430,423	\$435,717	\$0	\$435,717	\$0
2700-2799	Student Transportation	1	\$241,980	\$272,384	\$306,325	\$0	\$306,325	\$0
2800-2999	Support Service, Central and Other	1	\$1,171,954	\$1,308,968	\$1,391,314	\$0	\$1,309,773	\$81,541
Non-Instructional Services								
3100	Food Service Operations	1	\$85,595	\$92,133	\$92,969	\$0	\$92,969	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	1	\$2,050	\$16,000	\$36,000	\$0	\$36,000	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	1	\$325,000	\$325,000	\$325,000	\$0	\$325,000	\$0
5120	Debt Service - Interest	1	\$131,514	\$128,301	\$114,408	\$0	\$114,408	\$0
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	1	\$43,003	\$48,000	\$45,000	\$0	\$45,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$8,006,097	\$8,464,183	\$9,376,074	\$0	\$9,206,517	\$169,557

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	4	\$0	\$0	\$75,000	\$0	\$0	\$75,000
5252	To Expendable Trusts/Fiduciary Funds	2	\$20,400	\$20,400	\$20,400	\$0	\$20,400	\$0
Special Articles Recommended			\$20,400	\$20,400	\$95,400	\$0	\$20,400	\$75,000

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Individual Articles Recommended								

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	\$1,000	\$1,000	\$1,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	1	\$65,000	\$65,000	\$65,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$32,400	\$25,400	\$25,400
State Sources					
3210	School Building Aid	1	\$106,964	\$106,964	\$106,964
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$1,200	\$1,400	\$1,400
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	1	\$36,000	\$40,000	\$40,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$18,000	\$20,000	\$20,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	1	\$68,000	\$70,000	\$70,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	1	\$134,223	\$50,000	\$50,000
Total Estimated Revenues and Credits			\$458,787	\$379,764	\$379,764

Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$8,464,183	\$9,376,074	\$9,206,517
Special Warrant Articles Recommended	\$20,400	\$95,400	\$20,400
Individual Warrant Articles Recommended	\$0	\$0	\$0
TOTAL Appropriations Recommended	\$8,484,583	\$9,471,474	\$9,226,917
Less: Amount of Estimated Revenues & Credits	\$458,787	\$379,764	\$379,764
Estimated Amount of State Education Tax/Grant		\$0	\$0
Estimated Amount of Taxes to be Raised for Education		\$9,091,710	\$8,847,153



MS-27 SUPPLEMENTAL SCHEDULE

SCHOOL DISTRICT INFORMATION



School District: Greenland 185S

Municipalities Served: Greenland

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-27):	9,226,917
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes:	325,000
3. Interest: Long-Term Bonds & Notes:	114,408
4. Capital outlays funded from Long-Term Bonds & Notes	0
5. Mandatory Assessments	323,470
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	762,878
7. Amount Recommended Less Exclusions (Line 1 - Line 6)	8,464,039
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	846,403.9

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	0
12. Bond Override (RSA 32:18-a), Amount Voted	

10,073,320.9

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>



Default Budget: Greenland School District

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 22, 2015

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Board or Budget Committee Certifications

Printed Name	Position	Signature
Mary McDonough	Chair, Budget Committee	
Alyson Baryjames	Budget Committee	
Toby Fedder	Budget Committee	
Steve Gerrato	Budget Committee	
Chris Halligan	Budget Committee	
Robert Krasko	Budget Committee	
Steve McKenzie	Budget Committee	
Don Miller	Budget Committee	
John Penacho	Budget Committee	
Mark Raque	Budget Committee	
Patrick Walsh	Budget Committee	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O.BOX 487, CONCORD, NH 03302-0487

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Administration					
0-0000	Collective Bargaining	-			-
0-840)	School Board Contingency	-			-
0-2319	Other School Board	26,783	-		26,783
Instruction					
0-1199	Regular Programs	3,990,192	344,129		4,334,321
0-1299	Special Programs	779,204	191,793		970,997
0-1399	Vocational Programs	-			-
0-1499	Other Programs	92,439	16,575		109,014
0-1599	Non-Public Programs	-			-
0-1699	Adult/Continuing Education Programs	-			-
0-1799	Community/Junior College Education Programs	-			-
0-1899	Community Service Programs	-			-
Support Services					
0-2199	Student Support Services	268,796	4,993		273,789
0-2299	Instructional Staff Services	173,077	(995)		172,082
Executive Administration					
0-310)	SAU Management Services	321,536	1,934		323,470
0-2399	All Other Administration	-			-
0-2499	School Administration Service	183,962	-		183,962
0-2599	Business	6,985	-		6,985
0-2699	Plant Operations and Maintenance	430,423	-		430,423
0-2799	Student Transportation	272,384	33,041		305,425
0-2999	Support Service, Central and Other	1,308,968	(19,356)		1,289,612
Instructional Services					
0-	Food Service Operations	92,133	-		92,133
0-	Enterprise Operations	-			-
Facilities Acquisition and Construction					
0-	Site Acquisition	-			-
0-	Site Improvement	-			-
0-	Architectural/Engineering	-			-
0-	Educational Specification Development	-			-
0-	Building Acquisition/Construction	-			-
0-	Building Improvement Services	16,000	-		16,000
0-	Other Facilities Acquisition and Construction	-			-
Debt Outlays					
0-	Debt Service - Principal	325,000	-		325,000
0-	Debt Service - Interest	128,301	(13,893)		114,408
Grants and Transfers					
0-5221	To Food Service	-			-
0-5229	To Other Special Revenue	48,000	-		48,000
0-5239	To Capital Projects	-			-
0-531	To Capital Reserve Fund	-			-
0-532	To Expendable Trusts/Fiduciary Funds	-			-
0-533	To Non-Expendable Trust Funds	-			-
0-534	To Agency Funds	-			-
0-5399	Intergovernmental Agency Allocation	-			-

990	Supplemental Appropriation	-			-
992	Deficit Appropriation	-			-
total Appropriations		\$ 8,464,183	\$ 558,221	\$ -	\$ 9,022,404

Explanation for Increases and Decreases	
Account	Explanation
100-1199	High school tuition increase of \$327,403 due to more students
200-1299	Increase to tuition to out of district special education placements \$271,171
400-1499	Tuition to out of district placements - extended year \$25,211
000-2199	Increase to psychological services \$9,277
200-2299	Decrease in membership dues (\$2,000)
320 (310)	Increase to Superintendent of Schools Office assessment \$1,934
700-2799	Increase to student transportation contracts \$4,634 and special education transportation HS \$24,614
800-2899	Decrease due to recording procedures of benefits (\$19,356)
120	Decrease in bond principal decrease interest (\$13,893)

ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT
Greenland, New Hampshire

Fiscal Year July 1, 2013 to June 30, 2014



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
2014 Wages of School Employees
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2014 High School Graduates
Report of the Independent Auditor



SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Len Couture	2015
	Ann Mayer	2017
	Martha Stone	2015
	Sandra Tague	2017
	Patrick Walsh	2016
MODERATOR	Dean K. Bouffard	2016
CLERK	Sheila Pratt	2016
TREASURER	Jerrian Hartmann	2015

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

GREENLAND SCHOOL DISTRICT DELIBERATIVE MEETING

The State of New Hampshire

March 11, 2014

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13:

You are hereby notified to meet at the Greenland Central School, in said District, on Monday, February 3, 2014, at 6:30 o'clock in the evening (snow date: Tuesday, February 4, 2014) to act on the following articles:

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 11, 2014, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The First Deliberative Session of the Greenland School District was held on Monday, February 3, 2014. Moderator Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Len Couture, Ann Mayer, Sandra Tague, Martha Stone, and Pat Walsh, School Board members; Dr. George Cushing, Superintendent of Schools; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 11, 2014, at the town election.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1.

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$8,464,183 (Eight Million Four Hundred Sixty-Four Thousand One Hundred Eight-Three Dollars)**? Should this article be defeated, the default budget shall be **\$8,278,330 (Eight Million Two Hundred Seventy-Eight Thousand Three Hundred Thirty Dollars)** which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

The article was moved by Len Couture and seconded by Sandra Tague.

Len Couture spoke to the article.

There were no questions or discussion. A show of hands was unanimous in favor.

Article 1 is moved to the ballot.

Article 2.

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee recommends this appropriation.

The article was moved by Ann Mayer and seconded by Martha Stone.

Ann Mayer spoke to the article.

There were no questions or discussion. A show of hands was unanimous in favor.

Article 2 is moved to the ballot.

Article 3.

Shall we rescind provisions of RSA 40:13 (known as SB2), as adopted by the SAU 50 School Board on March 12, 2013, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law. (Submitted by resident petition.)

The article was moved by Sarah Huestis and seconded by Tracy Roy.

Sarah Huestis moved to amend Article 3 by striking out the words: "**SAU 50 School Board**" and inserting in place thereof the words: "**Greenland School District.**"

The motion was seconded and passed by a majority show of hands.

The amended article was now up for discussion.

Liz Cummings spoke against the article. Pam Tucker likes the idea that the SB2 process gets more people involved in the process.

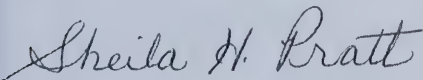
After a show of hands, Moderator Bouffard declared that Article 3, as amended, is moved to the ballot.

There being no further business, a motion to adjourn was made and seconded.

The meeting was adjourned at 7:00 P.M.

There were ninety-eight (98) registered voters in attendance at this meeting.

Respectfully submitted,



Sheila H. Pratt
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2013 to June 30, 2014

Cash on hand July 1, 2013.....	\$424,613.52
Received from Selectmen.....	
Current Appropriation.....	5,924,838.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	2,134,766.64
Revenue from Federal Sources.....	134,658.27
Received from Tuitions.....	1,033.82
Received as Income from Trust Funds.....	170.91
Received from Sale of Notes and Bonds.....	-
Received from Capital Reserve Funds.....	-
Received from all Other Sources.....	165,714.08
Total Receipts.....	8,361,181.72
Total Amount Available for Fiscal Year.....	8,785,795.24
Less School Board Orders Paid.....	8,195,501.64
Balance on Hand June 30, 2013.....	\$590,293.60

/s/ Jerrian S. Hartmann
School District Treasurer
July 10, 2014

Salvatore H. Petralia Superintendent of Schools

I am honored to submit my first report to the citizens of Greenland, New Castle, Newington and Rye. Since my arrival in July, 2014, I quickly began to realize the quality of education provided in the four towns within School Administrative Unit 50. As part of my entry process, I heard repeatedly that each of our districts within the SAU 50 takes tremendous pride in and supports its public schools. I feel very fortunate to be working alongside a very dedicated staff, hard-working school board members, and very supportive communities.

Our focus in SAU 50 to provide a high-quality education remains on a steady path, while we continue efforts to improve service delivery in all areas. We believe in academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that maximizes their potential and develops the critical-thinking, problem-solving, and analytical skills needed to be successful adults in a global economy.

There are various data points that we use to measure the success of our schools. A review of our state assessments in 2014 indicates that our students perform above the state average in the key indicators of Reading, Mathematics, and Writing. The following tables show achievement test results for Greenland Students from the New England Common Assessment Program (NECAP) last administered in 2013. The tables show the percentage of students in each of the four proficiency levels for Greenland and the State of New Hampshire.

READING

Grade	Proficient with Distinction		Proficient		Partially Proficient		Substantially Below Proficient		Total Proficient	
	GCS	NH	GCS	NH	GCS	NH	GCS	NH	GCS	NH
3	28	21	60	56	8	14	5	9	88	77
4	41	23	41	52	14	17	5	9	82	75
5	40	20	50	59	8	17	3	5	90	79
6	19	20	57	57	21	16	2	7	76	77
7	51	19	44	56	4	18	0	7	95	75
8	50	25	40	53	10	16	0	6	90	78

MATH

Grade	Proficient with Distinction		Proficient		Partially Proficient		Substantially Below Proficient		Total Proficient	
	GCS	NH	GCS	NH	GCS	NH	GCS	NH	GCS	NH
3	38	24	45	46	1	18	3	12	8	70
4	51	27	30	46	1	16	0	11	8	73
5	35	21	45	52	1	15	2	12	8	73
6	29	25	55	45	9	15	4	15	8	70
7	44	27	40	42	2	17	9	15	8	69
8	38	21	40	47	1	17	6	15	7	68

WRITING

Grade	Proficient with Distinction		Proficient		Partially Proficient		Substantially Below Proficient		Total Proficient	
	GCS	NH	GCS	NH	GCS	NH	GCS	NH	GCS	NH
5	25	16	48	46	20	28	8	10	73	62
8	10	6	68	51	20	33	2	10	78	57

Other key indicators include our graduation rates from Portsmouth High School and results on the SAT. The exit data for forty-two seniors from Greenland was reviewed. Thirty-four students (81%) planned to attend four-year colleges and six students (14%) planned to attend a community college. As a result, 95% of the Greenland graduating seniors planned to continue their education this year.

The SAT is a globally recognized college admissions test designed to assess academic readiness at the college level. Scores on these tests range from 200 to 800. The following scores were reported for thirty-seven Greenland students attending Portsmouth High School:

Group	# of students	Critical Reading	Math	Writing
Greenland	37	534	540	523
Portsmouth	224	537	540	521
New Hampshire	11,066	524	530	512
National	1,672,395	497	513	487

As indicated above, our schools do very well on various measures. Our curriculum is comprehensive which includes the core academic subjects and the arts. Extended learning opportunities are provided along with extracurricular activities. Our highly trained staff hold students accountable and expectations are high. Our professional learning activities are aligned to district, school, and individual goals. Early release days are carefully designed to support the work around assessment and data.

I am privileged to work with educational leaders who have a laser-like focus on teaching and learning. At Greenland Central School, Principal Peter Smith is a strong advocate for children. He is an extraordinary building leader who gives his utmost to the faculty and children at Greenland Central School. In addition, I have been fortunate to work with members of the school board who are genuinely passionate about their work. School board members Len Couture, Ann Mayer, Martha Stone, Sandra Tague, and Patrick Walsh are staunch advocates in support of public education and devote countless hours attending school board meetings, analyzing the budget, reviewing school board policy, and supporting our initiatives.

Our new Assistant Superintendent for Curriculum & Instruction, Kelli Killen is the point person for teaching and learning, curriculum review, assessment, student services, and professional development. Ms. Killen has been instrumental in continuing the curriculum alignment across the SAU, meeting with teachers and administrators throughout the year during early release days and at faculty meetings. SAU 50 has developed a systematic approach to meeting the needs of all learners through Response to Intervention (RTI). Implementation across the SAU has led to universal screening, which challenges us to analyze our academic core based on multiple data points beyond standardized testing. Data meetings among stakeholders allow our educators to make decisions in reaching the “whole child.” While analyzing data, our educators select research-based interventions to assist struggling students in order to reach learning targets. Using progress-monitoring tools, our educators are now seeing how the art and science of teaching blends in order to create optimal learning opportunities for all our students.

Our school boards, principals, and staff are supported by a very dedicated SAU 50 office staff. Our Business Administrator, Jim Katkin and his staff prepare the district budgets, maintain oversight of human resources, contracts, payroll, food service, and facilities. Jim has served in SAU 50 for thirty-five

years. His work ethic, knowledge, and integrity are exemplary. Pat Dowey is our Director of Special Education. Pat brings a wealth of knowledge to our SAU, including her service as President of the New Hampshire Special Education Administrator's Association and past New Hampshire Special Education Administrator of the Year. Lorraine Curtis, our Database Administrator joined us in May and quickly began her work shifting our student information system from MMS to PowerSchool. She has been instrumental in guiding district staff through the implementation process. Our secretaries, Tammy Clark, April Fox, Tina Miles, Diane Peterson, and Jodi Wick have many years of experience and ensure the smooth operations of the SAU 50 office.

As your superintendent, I am committed to continuous improvement across our entire SAU, and look forward to working collaboratively with our school boards, representatives from each municipality, educators, parents, and students to continue to improve the quality of education in 2015. While there have been important strides made this past year, there are great accomplishments yet to be realized. I anticipate even greater progress in the upcoming year as we work diligently toward our ultimate goal of supporting excellent schools, providing support for our staff, and raising student achievement.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50

Report of the Principal Greenland Central School Peter D. Smith

I am proud to report that 2014 was another very successful and event filled year, at the Greenland Central School. During the past year members of our school community have taken on many important initiatives and challenges that we believe will result in ongoing growth and achievement for our students.

In September we welcomed 27 new students and our enrollment reached 400 for the first time in many years. Through student assemblies, the GPO Welcome Back Barbecue, parent open house events, written classroom overviews, and parent input surveys, our school continues to value a very positive and inclusive community, emphasizing high academic and social expectations.

We experienced additional retirements and other turnover in June and welcomed a number of new staff members in August including: Alyssa Brady, *Grade 3*, Suzanne Cohoon, *Special Education Teacher*, Stephanie Downing, *Grade 4*, and Ashley Nason, *5/6 Language Arts*. We also have two new paraprofessionals, Dan Morse and Effie Wyman, two new Title I instructors, Patricia Conway and Kathy Ricci and two yearlong teacher interns, Regina Chavez in preschool and Annie Scala in grade 2. We have again been very fortunate in our hiring to attract talented, experienced, and highly recommended individuals whose expertise and ideas have already contributed greatly to our school community.

The year 2014 also saw the departure of Superintendent Dr. George Cushing and an extensive and thorough search for his replacement. Mr. Salvatore Petralia, previously the Assistant Superintendent in Wellesley, Massachusetts, was selected. He hit the ground running in July with a comprehensive entry plan, gathering insight from all stakeholders he would serve. He in turn, along with SAU 50 School Board members, staff, and parent representatives, hired a new Assistant Superintendent, Kelli Killen, who was most recently the director of elementary education in the Timberlane School District. Mrs. Killen, who has held principal and central office positions in both Maine and New Hampshire, has been equally thorough in transitioning to our SAU, and is already leading professional development initiatives in the areas of curriculum, instruction, and assessment.

With the ongoing goal of raising student achievement, we continue to operate under the model of Professional Learning Communities, as well as the guidelines of our recently adopted SAU 50 Plan for Effective Teaching, which drives our professional development and faculty performance evaluations. Our work around assessment and data has been the focus of professional development efforts over the past year and our in-service work in recent months. We believe our efforts over the past year or two to align our curriculum with the new Common Core State Standards, and establishing clear learning targets for teachers and students, will help sustain or raise student performance by all measures. In terms of student assessment, our teachers have invested considerable time and effort preparing students for the new state assessment, Smarter Balanced, which will be administered for the first time in the spring of 2015. These new tests, which will be closely aligned to the Common Core standards, are expected to be very challenging in terms of vocabulary, reading comprehension levels, application of skills and performance tasks, as well as the facility with technology required to take these tests at a computer.

Our school, along with all others in SAU 50, underwent a significant operational change this year with the implementation of a new student information system, Power School, which will help us to better store, manage, and utilize all important school based data. To provide uniformity for this database throughout the SAU, our school transitioned from quarter to trimester marking periods and adjusted our grade scale to the more traditional ten point letter grade correlation.

There were many other important accomplishments for our school during 2014, including approval by the New England Association of Schools and Colleges (NEASC) of our Five Year Accreditation Update Report. We were commended for our accomplishments in meeting all standards, and our ongoing status as one of the few accredited elementary or K-8 schools in New Hampshire. Additionally, our Title I program underwent a comprehensive onsite review by the State Department of

Education last spring, and received a glowing report, commending our program as exemplary, and highlighting many strengths.

Our school received several significant grants last year including one from the Code.Org computer programming consortium, through which we purchased a complete classroom set of Chromebook Computers and the charging cart to go with them. Curriculum and Extended Learning Coordinator Mrs. Sommers, received a sizable grant from the Portsmouth Clipper Foundation to support Science, Technology, Engineering, and Math (STEM) instruction for students in grades one through six. Our kindergarten also received a grant from the Portsmouth Garden Club through an initiative by their teacher to plant flowers and further beautify our school.

Student safety and a positive school climate continue to be the highest priority for our staff. Our Emergency Management Committee continues to work closely with Greenland and state safety officials to ensure we are prepared for any and all emergency situations. Through important surveys we conduct with parents, staff and students, our comprehensive social curriculum, school based activities and use of community resources, we work hard to create an expectation and atmosphere of kind and respectful behavior. Our students continue to enjoy a wide range of co-curricular activities including athletics, clubs, and enrichment events. Some of the less traditional offerings, such as First Lego League Robotics, Friends of Rachel, and Girls on the Run continue to thrive in Greenland, helping to meet the needs and interests of all students.

Greenland parents and our parent organization (GPO) continue to provide vital support through their resources, and sponsorship of educational, social, and fundraising events. As always, the exceptional level of commitment and involvement from the GPO this year has contributed greatly to the ongoing success of our school.

We appreciate the great benefits gained through our collaborative working relationship with other town agencies and organizations, including the Greenland Police Department, Greenland Volunteer Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, Greenland Veterans, Jason Hussey Memorial Trust, and others.

Our School community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Report of Portsmouth High School Mary Lyons, Interim Principal

Portsmouth High School's core values of Excellence, Community, Commitment, and Leadership provide cornerstones we strive for as a community of learners. PHS believes students must be challenged in rigorous and relevant ways in order to reach their highest potential. We believe students strive for excellence in an environment that fosters a strong sense of belonging, creates partnerships between students and adults, allows students to explore and contribute to their own education, and celebrates student success. In addition, we believe students will become life-long learners when taught to think critically, to effectively analyze information, and be respectful of others.

PHS is committed to the belief that students should have exposure to a rich and broad program of studies, have learning experiences outside of the classroom, and have an understanding of an individual's place in the global environment. From the extensive course offerings, to outstanding extracurricular programs, Portsmouth High School prides itself on providing an opportunity for every student to engage and excel.

Portsmouth High School gains accolades for student achievement and the work that we do to prepare our students for the future. For instance, just recently, PHS was ranked 9th in Niche's poll of Best Public High Schools in New Hampshire. Our students excel academically, placing above state and national averages on standardized tests and receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs and activities offer opportunities for every student to engage and excel and serve as a source of pride for our community. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values.

With just over 1100 students and 35% of the population coming from Rye, New Castle, Newington and Greenland, the faculty and staff at Portsmouth High School take great pride in servicing the educational needs of students from both SAUs. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what it is today.

These are exciting but challenging times in education. We face those challenges together, as one collective community, maintaining a strong and unwavering commitment to our students. We are Clippers, proud of our accomplishments and excited about what the future holds!



GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2014

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	** ADA	Average Daily Attendance	Percentage of Attendance
2003/04	39	195	190	385	371.7	12.0	359.3	96.7
2004/05	39	210	191	401	384.4	11.0	373.4	97.2
2005/06	39	206	179	385	364.4	11.3	353.1	96.9
2006/07	39	182	175	357	336.6	10.9	325.7	96.8
2007/08	39	184	171	355	341.6	11.7	329.8	96.6
2008/09	39	178	168	346	332.9	12	320.8	96.6
2009/10	39	185	176	361	341.4	13	328.4	96.2
2010/11	39	176	188	364	338.23	11.3	327	96.7
2011/12	39	184	191	375	348.28	9.8	338.4	96.8
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2013

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	37	39	53	44	41	43	44	46	44	391

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:
the School District Website:
www.sau50.org
or at the State Website:
http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Sue Bacon	-	Librarian/Media Generalist	Melissa Haynes	-	Kindergarten Aide
Kara Barnes	-	Kindergarten Teacher	Deborah Heikkila	-	Food Service Director
Dale Bickford	-	Evening Custodian	Susan Hett	-	Grade 1 Teacher
Kimberly Bolton	-	Secretary	Erin Hoppe	-	Grade 3 Teacher
Bill Bonacci	-	Evening Custodian	Heather Jenkins	-	Grade 2 Teacher
Alyssa Brady	-	Grade 3 Teacher	Elizabeth Kendall	-	Media Aide
Karla Brewer	-	Special Education Teacher	Marcia Leach	-	Music Instructor
Lorie Bromley	-	Grade 4 Teacher	Lynne Macdonald	-	Grade 7/8 Teacher
Richard Bzdafka	-	Grade 7/8 Teacher	Dana McKenna	-	Speech and Language Pathologist
Vickie Canner	-	Title 1/ Reading Specialist	Maryann Misiasek	-	Nurse
Chris Caron	-	Technology	Kristin Moaratty	-	Special Education Aide
Joy Cheney	-	Special Education Aide	Denise Monroe	-	Preschool Teacher
Sheila Cleary	-	Guidance Counselor	Corey Moran	-	Evening Custodian
Suzanne Cohoon	-	Special Education Teacher	Dan Morse	-	Special Education Aide
Marian Connelly	-	Occupational Therapist	Ashley Nason	-	Grade 5/6 Teacher
Corinne Conrad	-	Special Education Teacher	Steven Norton	-	Grade 5/6 Teacher
Patricia Conway	-	Title I Tutor	Ken Olsen	-	Special Education Teacher
Joan Copp	-	Coordinator of Special Education	Janice Pitts	-	Special Education Aide
Carol Destefano	-	Special Education Aide	Andrea Prieto	-	Grade 7/8 Teacher
Jonathan Dowling	-	Grade 5/6 Teacher	Kathy Ricci	-	Title I Tutor
Stephanie Downing	-	Grade 4 Teacher	Jessica Richardson	-	Title I Tutor
Warren Ducharme	-	Head Custodian	Julie Samonas	-	Special Education Aide
Nancy Emerson	-	Grade 1 Teacher	Tracy Sherrill	-	Grade 5/6 Teacher
Paddy Fitzgerald	-	Food Service Assistant	Barbara Simeone	-	Special Education Aide
Deborah Fournier-Johnstone	-	Speech and Language Pathologist	Kate Simons	-	Grade 3 Teacher
Cindy Frizzle	-	Spanish Teacher	Erin Sinclair	-	Grade 2 Teacher
Jane Gentes	-	Special Education Aide	Elizabeth Smith	-	Food Service Assistant
Andrea Gordon	-	Special Education Aide	Peter Smith	-	Principal
Stacey Gosselin	-	Physical Ed/Health Instructor	Colleen Sodini	-	Special Education Aide
Kelli Gray	-	Receptionist	Beth Sommers	-	Curriculum/Extended Learning
Steve Guerrera	-	Evening Custodian		-	Coordinator
Gene Guth	-	Instrumental Music Teacher	Lauren Teeden	-	Grade 7/8 Teacher
Heidi Hamilton	-	Educational Aide/Athletic Director	Chrissy Vogel	-	Grade 1 Teacher
Kathleen Hanson	-	Art Teacher	Effie Wyman	-	Special Education Aide

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2014

(Graduates from the Town of Greenland)

Number of Greenland Seniors who graduated	42
Number of Greenland Seniors Taking the SATs	37
Average Greenland SAT Scores	
Critical Reading	534
Math	540
Writing	523
Average Portsmouth High School SAT Scores	
Critical Reading	537
Math	540
Writing	521
Average New Hampshire SAT Scores	
Critical Reading	524
Math	530
Writing	512
Average National SAT Scores	
Critical Reading	497
Math	513
Writing	487
Number of Students Entering College	34
Number of Students Entering the Workforce/Military	2
Undecided	0

COLLEGE PLANS

Out of the 42 Greenland graduates at Portsmouth High School in 2014, 34 of them planned to attend college after graduation.

Four Year Colleges:

Albany College of Pharmacy
 American University
 Brandeis University
 Brigham Young University
 Cornell
 Emmanuel College
 Keene State College (2)
 Northeastern University
 Plymouth State University (2)
 Purchase College
 Quinnipiac College

Rensselaer Polytechnic Institute
 Ringling College of Art & Design
 Stevens Institute of Technology
 Stonehill College
 University of British Columbia
 University of Connecticut
 University of Iowa
 UNH (12)
 University of Vermont
 Wheelock College

Further Education:

College of the Canyons
 Great Bay Community College (2)
 NHCTC/Laconia (2)
 University Technical Institute

~ 2014 SCHOOL EMPLOYEE WAGES ~		
(Wages listed are Social Security earning for the year ending Dec. 31, 2014)		
NAME	POSITION	Earnings
ALLEN, Linda P	Substitute	\$ 350.00
ALLEN, Susan E	Substitute	332.64
ANGELL, Sarah P	Substitute	170.00
ARGUE, Nancy E	Substitute	170.00
BACON, Susan	Librarian	54,196.36
BARNES, Kara	Teacher	52,558.50
BARR, David	Substitute	255.00
BICKFORD, Dale	Custodian	30,700.57
BOLTON, Kim	Secretary	39,573.45
BONACCI, William H	Custodian	15,600.00
BOUFFARD, Dean	Moderator	75.00
BRADY, Alyssa	Teacher	14,541.68
BRATTER, Rachel	Substitute	540.00
BREWER, Karla	SPED Teacher/Case Manager	53,333.44
BROMLEY, Lorie	Teacher	55,055.30
BROWN, Kathleen	Substitute	85.00
BZDAFKA, Richard	Teacher	68,944.70
CANNER, Victoria	Reading Specialist	73,297.36
CARON, Christopher	Teacher	63,272.56
CHENEY, Joy	Special Ed. Aide	18,896.92
CLAYBURGH, Nancy N	Substitute	42.50
CLEARY, Sheila	Counselor	73,078.70
CLEMONS, Kimberly	Substitute	1,136.14
COFFEY-PHILBRICK, K.	Substitute	1,716.00
COHOON, Suzanne N	Teacher	15,891.84
COLE, Ann	Substitute	1,482.59
COLLINSWORTH, Abigail	Coach	1,250.00
CONNELLY, Marian	Occup. Therapist	43,442.21
CONNELLY-MITCHELL, M	Substitute	453.22
CONRAD, Corrine	Teacher	48,733.87
COPP, Joan	Special Ed. Coordinator	78,885.49
COUTURE, Len	School Board Member	2,250.00
DEREMER, Lynn	Teacher	55,086.39
DESTEFANO, Carol W	Special Education Aide	16,259.59
DOHERTY, Kitri	Permanent Substitute	7,490.96
DOWLING, Jonathan	Teacher	50,264.31
DOWNING, Stephanie	Teacher	15,280.40
DUCHARME, Warren	Custodian	51,766.58
DURKEE, Robert	Coach	1,250.00
EMERSON, Nancy	Teacher	69,465.80
FITZGERALD, P	Food Service	14,182.49
FOURNIER-JOHNSTONE, D	Speech	40,850.61
FOX, April	Minute Taker	70.00
FRIZZLE, Cynthia	Spanish	68,409.50
GENTES, Jane	Preschool Aide	7,398.42

GORDON, Andrea	Special Ed. Aide	19,850.10
GOSSELIN, Stacey J	Teacher	50,462.39
GOUZOULES, Winston	Supervisory of Checklist	50.00
GRAY, Kelli L	Secretary Assistant	19,218.76
GRIMES, Jeffrey	Coach	1,250.00
GRISWOLD, Barbara	Substitute	77.64
GUERRERA, Stephen	Custodian	35,747.78
GUTH, Eugene	Music	29,103.12
HALL, Sarah	Educational Aide/Permanent Sub	1,629.30
HAMILTON, Heidi	Educational Aide	20,802.12
HANSON, Kathleen	Art	64,051.30
HARTLEY, Carole	Substitute	255.00
HARTMANN, Jerrian	Treasurer	1,500.00
HAUGH, Tyler L	Coach	1,250.00
HAYNES, Melissa	Educational Aide	15,464.66
HEIKKILA, Deborah	Food Service	20,818.04
HETT, Susan	Teacher	54,464.11
HOPPE, Erin L.	Teacher	54,082.50
HORNE, Joseph L.	Special Education Aide	9,658.31
HUDSON, Florence	Teacher	130.58
HUGHES, Bridget	Substitute	1,392.70
JENKINS, Heather	Teacher	63,679.84
KAMMERER, Krista	Substitute	340.00
KENDALL, Elizabeth	Educational Aide	4,355.59
KRATIMENOS, Peter	Coach	1,250.00
LEACH, Marcia	Music	51,494.89
LOCANDRO, Michelle	Substitute	142.50
LYONS, Joan	Substitute	85.00
LYONS, Judith	Coach	1,250.00
MACDONALD, Kelly	Substitute	140.00
MACDONALD, Lynne M	Teacher	48,458.61
MAYER, Ann	School Board Member	2,000.00
MESSER, Marilyn	Special Ed Teacher	48,266.26
METREAUD, Diana R	ESOL Service Provider	2,938.33
MISIASZEK, Maryann	Nurse	51,025.89
MOARATTY, Kristin	Special Educ. Aide	18,823.08
MOORE, Aidan	Coach	1,250.00
MORAN, Corey	Custodian	28,755.90
MORSE, Daniel	Special Educ. Aide	7,061.61
NORTON, Steven	Teacher	70,646.21
NUTE, Sarah	Teacher	28,352.57
OBRIEN, Debra	Substitute	582.92
OBRIEN, Sarah	Substitute	760.00
OLSEN, Kenneth	Special Ed Teacher	54,406.81
PARKINSON, Janet	Coach	1,250.00
PEIFFER, Thomas S	Substitute	85.00
PENACHO, Coleen	Supervisory of Checklist	50.00
PERLOWSKI, Deborah	Educational Aide	11,120.50
PHILBRICK, Jan	Substitute	71.76

PHILBRICK, Joseph	Supervisory of Checklist	50.00
PITTS, Janice	Special Ed. Aide	16,478.54
PRATT, Sheila	Substitute/Clerk	8,897.27
PRIETO, Andrea	Teacher	65,752.47
RICCI, Kathleen B	Substitute	9,083.95
RICHARDSON, Jessica	Special Ed Aide	13,077.30
ROTHBART, Susan A	Substitute	170.00
SAMONAS, Julie	Special Ed. Aide	19,740.36
SCALA, Anne	Substitute	977.50
SEVIGNY, Ashley	Teacher	14,564.72
SHAHEEN, Darlene	Substitute	240.28
SHERRILL, Tracy	Teacher	67,572.23
SIMEONE, Barbara	Special Ed. Aide	4,655.48
SIMONS, Katherine	Teacher	52,255.19
SINCLAIR, Erin	Teacher	46,619.51
SINCLAIR, Timothy	Summer Program	2,100.00
SMITH, Elizabeth	Food Service	17,291.74
SMITH, Michael	Substitute	85.00
SMITH, Peter	Principal	116,363.16
SODINI, Colleen	Special Educ. Aide	22,649.35
SOMMERS, Beth	Coor Curriculum Integrator	56,167.02
SOUTHWORTH, Thomas	Co-curricular	1,500.00
STONE, Martha	School Board Member	2,000.00
TAGUE, Sandra	School Board Member	2,250.00
TEEDEN, Lauren E	Teacher	43,995.21
THOMAS, Chelsea	Special Educ. Aide	47.52
THOMPSON, Jacqueline	Substitute	182.00
VOGEL, Christine	Teacher	45,987.93
VOGT, Robin	Substitute	487.92
WALSH, Patrick	School Board Member	2,000.00
WILSON, Barbara	Substitute	156.00
WINSOR, Kerrie	Substitute	4,279.53
WYMAN, Effie	Para Educator	5,394.96
YOUNG, Richard	Substitute	142.50

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDITS OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

C O N T E N T S

	<u>Page</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	1-7
INDEPENDENT AUDITORS' REPORT	8-9
DISTRICT-WIDE FINANCIAL STATEMENTS:	
Statements of Net Assets	10
Statements of Activities	11
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Balance Sheets - Government Funds	12
Combined Balance Sheets - All Fund Types and Account Groups	13
Combined Statements of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Fund	14
Combined Statements of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General and Special Revenue Fund Types	15
Notes to Basic Financial Statements	16-21
OTHER FINANCIAL INFORMATION:	
Combining Balance Sheet - Special Revenue Funds	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - All Special Revenue Funds	23
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24-25

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2014

The following is the Management Discussion and Analysis Report for the Greenland, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2014. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds** - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Greenland, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

(Continued)

Government-Wide Financial Analysis

Statements of Net Assets

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statements of Net Assets
June 30, 2014 and 2013**

	2014	2013
Current and other assets:		
Capital assets	\$5,380,745	\$5,693,072
Other assets	581,546	439,823
Total assets	<u>\$5,962,291</u>	<u>\$6,132,895</u>
Current and other liabilities:		
Long-term bonds	\$2,895,000	\$3,220,000
Other liabilities	45,257	159,384
Total Liabilities	<u>2,940,257</u>	<u>3,379,384</u>
Net assets:		
Invested in capital assets	2,485,745	2,473,072
Restricted	244,235	224,817
Unrestricted	292,054	55,622
Total net assets	<u>3,022,034</u>	<u>2,753,511</u>
Total liabilities and net assets	<u>\$5,962,291</u>	<u>\$6,132,895</u>

Although the District's investment in its capital assets is reported net of its outstanding related debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. Usually, long-term debt is reduced by the annual debt service payments that are appropriated in the operating budget.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014
(Continued)

**Statements of Activities
For the Years Ended June 30, 2014 and 2013**

Revenue	2014	2013
General revenues:		
District property taxes	\$5,924,838	\$5,322,637
Intergovernmental	2,205,756	2,226,197
Interest and other income	23,606	23,494
	<hr/> 8,154,200	<hr/> 7,572,328
Expenses		
Program expenses:		
Instruction	5,485,105	5,394,831
Support services:		
Student	349,750	355,715
Instructional	196,571	172,132
General administration	355,284	292,126
School administration	246,456	250,751
Operation and maintenance of plant	484,226	453,601
Student transportation	244,901	225,873
Centralized services	33,300	8,726
Food service	43,788	42,541
Interest	131,514	144,677
Facilities	2,455	46,445
Depreciation	312,327	303,769
Total governmental activities	<hr/> 7,885,677	<hr/> 7,691,187
Change in net assets	268,523	(118,859)
Net assets, beginning	<hr/> 2,753,511	<hr/> 2,872,370
Net assets, ending	<hr/> \$3,022,034	<hr/> \$2,753,511

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were \$3,022,034, an increase of \$268,523 from the prior year.

The largest portion of net assets, \$2,485,745, reflects the District's investment in capital assets (e.g. land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014
(Continued)

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

At June 30, 2014, the District's governmental funds reported a combined fund balance of \$3,022,034, a 9.8% increase from the prior year. Most of the increase was attributed to an increase in district property taxes.

General Fund Budgetary Highlights

- The District's assets exceeded its liabilities by \$3,022,034 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$2,753,511.
- The District had total revenue of \$8,154,200 of which \$5,924,838 came from the collection of district taxes. Total revenues increased by \$581,872 from last year's revenue.
- The District had total expenditures of \$7,885,677 which is a \$194,490 increase from last year. The increase in expenditures is primarily attributed to the increase in instruction.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$292,054 or 3.7% of total General Fund expenditures including transfers.
- Total liabilities of the District decreased by \$439,127 to \$2,940,257 during the year. The decrease in the liabilities is primarily attributed to the decrease in the amounts due on the general obligation bonds.

The unreserved fund balance of the General Fund increased by \$236,432 during this current fiscal year.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014
(Continued)

Long Term Obligations

At June 30, 2014, the District had total bonded debt outstanding of \$2,895,000.

General Obligation Bonds
For the years ended June 30,

	2014	2013	% Change
2003; Serial Bonds through August 2022	\$2,895,000	\$3,220,000	(10.1)

At year end District bonds decreased by 10.1% over the prior year as shown above due to a \$325,000 debt payment made during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from \$44,203 to \$44,238.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains five expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds
June 30,

	2014	2013
Tuition	\$ 215,835	\$ 14,967
Building & Grounds	20,545	145
Generator	4,825	5,068
School Insurance	1,002	1,002
Rental Property	-	200,860
Total	\$ 242,207	\$ 222,042

The increase in the value of the Expendable Trust Funds was due to rental income deposited to the Building & Grounds account.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2014 (Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The Northeast Region Consumer Price Index (CPI) for June 2014 was 253.6 or 1.9% higher than it was in June 2013.
- Student enrollment based on average daily membership (ADM) increased in fiscal year 2013-2014 by 10 students.

Requests for Information This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland, New Hampshire, School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's 2013 financial statements, and, in our reports dated November 18, 2013, we expressed an unmodified opinion on the respective financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1-7 and 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire, School District's basic financial statements. The additional information included in the other financial information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Barard Johnson & Company P.C.

Topsfield, Massachusetts
December 8, 2014

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2014 AND 2013

ASSETS	Governmental Activities	
	2014	2013
CURRENT ASSETS:		
Cash	\$ 324,680	\$ 202,572
Due from other governments	8,381	9,341
Due from other funds	4,650	3,093
Inventories	1,628	2,775
Total current assets	339,339	217,781
CASH EQUIVALENTS RESTRICTED AS TO USE	242,207	222,042
CAPITAL ASSETS -		
Net of accumulated depreciation	5,380,745	5,693,072
TOTAL ASSETS	<u>\$ 5,962,291</u>	<u>\$ 6,132,895</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Current portion of general obligation bonds	\$ 325,000	\$ 325,000
Accounts payable	40,606	157,319
Due to other funds	4,651	2,065
Total current liabilities	370,257	484,384
GENERAL OBLIGATION BONDS -		
Net of current portion	2,570,000	2,895,000
Total liabilities	2,940,257	3,379,384
NET ASSETS:		
Invested in capital assets	2,485,745	2,473,072
Restricted	244,235	224,817
Unrestricted	292,054	55,622
Total net assets	3,022,034	2,753,511
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,962,291</u>	<u>\$ 6,132,895</u>

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2014
 (With comparative totals for the year ended June 30, 2013)

Government Activities:	Expenses	Charge for Expenses	Grants	Net 2014	Net 2013
Instruction	\$ 5,547,414	\$ -	\$ (62,309)	\$ 5,485,105	\$ 5,394,831
Support services:					
Student services	349,750	-	-	349,750	355,715
Instructional	196,571	-	-	196,571	172,132
General administration - district	355,284	-	-	355,284	292,126
School administration	246,456	-	-	246,456	250,751
Operation of plant	484,226	-	-	484,226	453,601
Student transportation	244,901	-	-	244,901	225,873
Centralized services	33,300	-	-	33,300	8,726
Food service	104,755	(60,967)	-	43,788	42,541
Interest	131,514	-	-	131,514	144,677
Facilities	2,455	-	-	2,455	46,445
Depreciation	312,327	-	-	312,327	303,769
 Total government activities	 8,008,953	 (60,967)	 (62,309)	 7,885,677	 7,691,187
 General Revenues:					
District property taxes				5,924,838	5,322,637
Intergovernmental				2,205,756	2,226,197
Interest & other				23,606	23,494
 Total general revenues				 8,154,200	 7,572,328
 CHANGE IN NET ASSETS				 268,523	 (118,859)
 NET ASSETS AT BEGINNING OF YEAR				 2,753,511	 2,872,370
 NET ASSETS AT END OF YEAR				 <u>\$ 3,022,034</u>	 <u>\$ 2,753,511</u>

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2014

(With comparative totals for the year ended June 30, 2013)

	Governmental Fund Types		
	General	Special Revenue	Expendable Trust
ASSETS:			
Cash	\$ 324,680	\$ -	\$ -
Cash equivalents restricted as to use	-	-	242,207
Due from other governments	3,914	4,467	-
Due from other funds	4,250	400	-
Inventories	-	1,628	-
TOTAL ASSETS	<u>\$ 332,844</u>	<u>\$ 6,495</u>	<u>\$ 242,207</u>
LIABILITIES & FUND BALANCE:			
Liabilities:			
Accounts payable	\$ 40,390	\$ 216	\$ -
Due to other funds	400	4,251	-
TOTAL LIABILITIES	<u>40,790</u>	<u>4,467</u>	<u>-</u>
Fund Balance:			
Reserved for special purpose	-	2,028	242,207
Unreserved	292,054	-	-
TOTAL FUND BALANCE	<u>292,054</u>	<u>2,028</u>	<u>242,207</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 332,844</u>	<u>\$ 6,495</u>	<u>\$ 242,207</u>

The accompanying notes are an integral part of these financial statements.

Total Governmental 2014	Total Governmental 2013
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\$ 324,680	\$ 202,572
242,207	222,042
8,381	9,341
4,650	3,093
1,628	2,775
<u>\$ 581,546</u>	<u>\$ 439,823</u>

\$ 40,606	\$ 157,319
4,651	2,065
<u>45,257</u>	<u>159,384</u>

244,235	224,817
292,054	55,622
<u>536,289</u>	<u>280,439</u>

<u>\$ 581,546</u>	<u>\$ 439,823</u>
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Total governmental fund balance \$ 536,289

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in funds 5,380,745

Long-term liabilities, including bonds payable, are not due and payable in
the current period and, therefore, are not reported in the governmental funds (2,895,000)

Net assets of governmental activities \$ 3,022,034

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2014

(With comparative totals for the year ended June 30, 2013)

	Governmental Fund Types		Fiduciary Fund	Account Group
			Expendable	General
	General	Special Revenue	Trust	Long-Term Debt
Cash	\$ 324,680	\$ -	\$ -	\$ -
Cash equivalents restricted as to use	-	-	242,207	-
Due from other governments	3,914	4,467	-	-
Due from other funds	4,250	400	-	-
Inventories	-	1,628	-	-
Amount to be provided for employee compensated absences	-	-	-	44,238
Amount to be provided for retirement of long-term debt	-	-	-	2,895,000
TOTAL ASSETS	\$ 332,844	\$ 6,495	\$ 242,207	\$ 2,939,238
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 40,390	\$ 216	\$ -	\$ -
Due to other funds	400	4,251	-	-
Employee compensated absences	-	-	-	44,238
Bonds payable	-	-	-	2,895,000
TOTAL LIABILITIES	40,790	4,467	-	2,939,238
Fund Balance:				
Reserved	-	2,028	242,207	-
Unreserved	292,054	-	-	-
TOTAL FUND BALANCE	292,054	2,028	242,207	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 332,844	\$ 6,495	\$ 242,207	\$ 2,939,238

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
2014	2013
\$ 324,680	\$ 202,572
242,207	222,042
8,381	9,341
4,650	3,093
1,628	2,775
44,238	44,203
2,895,000	3,220,000
<u>\$ 3,520,784</u>	<u>\$ 3,704,026</u>

\$ 40,606	\$ 157,319
4,651	2,065
44,238	44,203
2,895,000	3,220,000
<u>2,984,495</u>	<u>3,423,587</u>
244,235	224,817
292,054	55,622
<u>536,289</u>	<u>280,439</u>
<u>\$ 3,520,784</u>	<u>\$ 3,704,026</u>

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2014
(With comparative totals for the year ended June 30, 2013)

	Governmental Fund Types		Fiduciary Fund
	General Fund	Special Revenue	Expendable Trust
REVENUE:			
District tax appropriation	\$ 5,924,838	\$ -	\$ -
Intergovernmental	2,205,756	61,910	-
Food and milk sales	-	60,967	-
Other	23,435	400	171
 TOTAL REVENUE	 8,154,029	 123,277	 171
EXPENDITURES:			
Instruction	5,505,692	41,722	-
Supporting Services:			
Student services	349,750	-	-
Instructional	195,290	1,281	-
General administrative-SAU level	355,284	-	-
School administrative & business	246,456	-	-
Student transportation	244,901	-	-
Centralized services	33,301	-	-
Operation of plant	484,226	-	-
Food service	-	104,755	-
Facility expenses	2,049	-	406
Debt-service - interest	131,514	-	-
 TOTAL EXPENDITURES	 7,548,463	 147,758	 406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	605,566	(24,481)	(235)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	23,734	20,400
Operating Transfers Out	(369,134)	-	-
 TOTAL OTHER FINANCING SOURCES (USES)	 (369,134)	 23,734	 20,400
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	236,432	(747)	20,165
FUND BALANCE AT BEGINNING OF YEAR	55,622	2,775	222,042
FUND BALANCE AT END OF YEAR	\$ 292,054	\$ 2,028	\$ 242,207

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
2014	2013
\$ 5,924,838	\$ 5,322,637
2,267,666	2,275,352
60,967	61,504
24,006	35,949
8,277,477	7,695,442
5,547,414	5,456,441
349,750	355,715
196,571	172,132
355,284	292,126
246,456	250,751
244,901	225,873
33,301	8,727
484,226	453,601
104,755	104,045
2,455	46,445
131,514	144,677
7,696,627	7,510,533
580,850	184,909
44,134	48,483
(369,134)	(474,643)
(325,000)	(426,160)
255,850	(241,251)
280,439	521,690
\$ 536,289	\$ 280,439

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$ 5,924,838	\$ 5,924,838	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,186,601	2,205,756	19,155	41,500	61,910	20,410
Food and milk sales	-	-	-	62,000	60,967	(1,033)
Other revenue	28,300	23,435	(4,865)	-	400	400
TOTAL REVENUE	8,139,739	8,154,029	14,290	103,500	123,277	19,777
EXPENDITURES:						
Instruction	5,722,840	5,505,692	217,148	32,000	41,722	(9,722)
Supporting services:						
Student services	364,314	349,750	14,564	-	-	-
Instructional	185,310	195,290	(9,980)	-	1,281	(1,281)
General admin. - district level	336,063	355,284	(19,221)	-	-	-
School admin. and business	262,608	246,456	16,152	-	-	-
Student transportation	244,639	244,901	(262)	-	-	-
Centralized services	9,790	33,301	(23,511)	-	-	-
Operation of plant	487,511	484,226	3,285	-	-	-
Food service	-	-	-	109,894	104,755	5,139
Facility expenses	1,000	2,049	(1,049)	-	-	-
Debt service - interest	141,870	131,514	10,356	-	-	-
TOTAL EXPENDITURES	7,755,945	7,548,463	207,482	141,894	147,758	(5,864)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	383,794	605,566	221,772	(38,394)	(24,481)	13,913
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	23,734	23,734
Operating transfers out	(345,400)	(369,134)	(23,734)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(345,400)	(369,134)	(23,734)	-	23,734	23,734
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	38,394	236,432	198,038	(38,394)	(747)	37,647
FUND BALANCE AT BEGINNING OF YEAR	55,622	55,622	-	2,775	2,775	-
FUND BALANCE AT END OF YEAR	\$ 94,016	\$ 292,054	\$ 198,038	\$ (35,619)	\$ 2,028	\$ 37,647

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,924,838	\$ 5,924,838	\$ -
2,228,101	2,267,666	39,565
62,000	60,967	(1,033)
28,300	23,835	(4,465)
8,243,239	8,277,306	34,067
5,754,840	5,547,414	207,426
364,314	349,750	14,564
185,310	196,571	(11,261)
336,063	355,284	(19,221)
262,608	246,456	16,152
244,639	244,901	(262)
9,790	33,301	(23,511)
487,511	484,226	3,285
109,894	104,755	5,139
1,000	2,049	(1,049)
141,870	131,514	10,356
7,897,839	7,696,221	201,618
345,400	581,085	235,685
-	23,734	23,734
(345,400)	(369,134)	(23,734)
(345,400)	(345,400)	-
-	235,685	235,685
58,397	58,397	-
\$ 58,397	\$ 294,082	\$ 235,685

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies.

- A. Reporting Entity - The District is a subdivision of the State of New Hampshire providing management services for its member school district (Greenland, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 8. Students in grades 9-12 attend Portsmouth High School.

- B. Government-Wide and Fund Financial Statements - Under GASB, the District has developed annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

- C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers the revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

The following are the District's governmental fund types:

General Fund - The General Fund is the general operating fund of the District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. Paid from the fund are the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences - The District does not accrue accumulated unpaid vacation or personal pay in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued vacation and personal pay at June 30, 2014, of \$44,238 for the District is added to the General Long-Term Debt Account Group in accordance with Governmental Accounting Standards.

E. Accounting for Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at June 30, 2014 or 2013.

F. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Inventories - Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

H. Impairment of Long-Lived Assets - In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2014, the District has not recognized any reduction in the carrying value of its property.

I. Capital Assets - Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated lives range from 5-30 years. The costs of normal repair and maintenance are not capitalized.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
(CONTINUED)

- J. Summarized Comparative Financial Statements - The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's 2013 financial statements, from which the summarized information was derived.
- K. Management's Review In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 8, 2014, the date the financial statements were available to be issued.

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2014, the bank balances were \$769,188 of which \$250,000 was covered by depository insurance. The remainder \$519,188 was insured by private insurance with maximum coverage of \$2,000,000. At June 30, 2014, \$242,207 was deposited in money market accounts and was restricted as to use.

3. CAPITAL ASSETS:

At June 30, 2014 and 2013, capital assets are as follows:

	2014	2013
Land, buildings, and building improvements	\$ 8,614,112	\$ 8,614,112
Equipment and fixtures	111,160	111,160
Software and technology infrastructure	46,635	46,635
Total capital assets	8,771,907	8,771,907
Less accumulated depreciation	3,391,162	3,078,835
Net capital assets	<u>\$ 5,380,745</u>	<u>\$ 5,693,072</u>

Depreciation expense for the years ended June 30, 2014 and 2013 was \$312,327 and \$303,769, respectively.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
(CONTINUED)

4. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligation debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2014, the general long-term debt of the District consists of:

2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016, and \$320,000 through August, 2022, with variable interest (4.44% at June 30, 2014)	\$2,895,000
--	-------------

Principal payments with terms in excess of one year mature as follows:

June 2015	\$ 325,000
2016	325,000
2017	320,000
2018	320,000
2019	320,000
Thereafter	<u>1,285,000</u>
	<u>\$2,895,000</u>

6. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2014 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
(CONTINUED)

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

8. RESTRICTED NET ASSETS:

Restricted net assets were available for the following purposes at June 30, 2014 and 2013:

	2014	2013
Tuition	\$ 215,835	\$ 14,967
Building and grounds	20,545	145
Generator	4,825	5,068
Food service and other special revenue fund	2,028	2,775
School Insurance	1,002	1,002
Maintenance and renovation on rental property	-	200,860
	<hr/>	<hr/>
Total restricted net assets	\$ 244,235	\$ 224,817

The maintenance and renovation on rental property expendable trust fund was closed during the year ended June 30, 2014 by vote during the 2013 annual school meeting.

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. There is an option to extend the contract for an additional two years, through June 30, 2019. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2014 was \$244,901. Future minimum estimated payments under this contract as of June 30, 2014 are as follows:

June 30, 2015	\$194,452
2016	199,086
2017	204,437

10. PENSION PLAN:

Plan Description - Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

(Continued)

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
(CONTINUED)

10. PENSION PLAN: (Continued)

Group I employees retiring at or after age 60 but before age 65 are entitled to annual retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.516% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Effective for members hired on or after July 1, 2011, the age requirement for retiring, regardless of the years of service, increased from age 60 to 65.

Contributions to the pension plan for the years ended June 30, 2014 and 2013, totaled \$333,855 and \$271,142, respectively, equal to the required contributions for each year.

Group II Employees who attain age 45 with 20 years or more of service are entitled to annual retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the New Hampshire State Legislature.

11. CONTINGENCIES:

The District at times is involved in threatened and actual damage claims against the District, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid vacation or personal pay in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued vacation and personal pay at June 30, 2014, of \$44,238 for the District is added to the General Long-Term Debt Account Group in accordance with Governmental Accounting Standards.

Certain employee compensated absences in the 2013 "Combined Balance Sheets – All Fund Types and Account Groups" have been reclassified to conform to the 2014 presentation. There was no effect on net assets from this reclassification.

13. RECLASSIFICATION:

Certain amounts in the 2013 financial statements have been reclassified to conform to the 2014 presentation. There was no effect on net assets from this reclassification.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICTCOMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2014

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$ 3,173	\$ -	\$ 1,294	\$ 4,467
Inventories	-	-	1,628	1,628
Due from other funds	-	400	-	400
TOTAL ASSETS	\$ 3,173	\$ 400	\$ 2,922	\$ 6,495
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 216	\$ 216
Due to other funds	3,173	-	1,078	4,251
TOTAL LIABILITIES	3,173	-	1,294	4,467
Fund Balance:				
Reserved for special purposes	-	400	1,628	2,028
TOTAL FUND BALANCE	-	400	1,628	2,028
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,173	\$ 400	\$ 2,922	\$ 6,495

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Federal Projects	Private Projects	School Lunch Programs	Totals
REVENUES:				
Intergovernmental	\$ 43,003	\$ -	\$ 18,907	\$ 61,910
Food and milk sales	-	-	60,967	60,967
Other	-	400	-	400
TOTAL REVENUES	43,003	400	79,874	123,277
EXPENDITURES:				
Food service	-	-	104,755	104,755
Instruction	41,722	-	-	41,722
Instructional	1,281	-	-	1,281
TOTAL EXPENDITURES	43,003	-	104,755	147,758
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	400	(24,881)	(24,481)
OTHER FINANCING SOURCES:				
Operating transfers - in	-	-	23,734	23,734
Operating transfers - out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	23,734	23,734
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	400	(1,147)	(747)
FUND BALANCE AT BEGINNING OF YEAR	-	-	2,775	2,775
FUND BALANCE AT END OF YEAR	\$ -	\$ 400	\$ 1,628	\$ 2,028

The accompanying notes are an integral part of these financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Greenland School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 8, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the District, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Barard Johnson & Company P.C.

Topsfield, Massachusetts
December 8, 2014

PRINTED IN U.S.A.

**TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?

"Brush": Pallets, tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less. Any timber, board, or sawn dimensional lumber.

Stumps, yard debris, leaves and grass clippings are not accepted.

ACCEPTED FOR A FEE: televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for \$10.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans.**

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS

**HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –
WATCH FOR DATES FOR 2015.**

New Hampshire State Library



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